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ROYAL ONTARIO MUSEUM
FORTY-FIFTH
ANNUAL REPORT

JULY 1994-JUNE 1995

■
MUSÉE ROYAL DE L'ONTARIO
QUARANTE-CINQUIÈME
RAPPORT ANNUEL

JUILLET 1994-JUIN 1995

Royal Ontario Museum
Musée royal de l'Ontario
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Toronto, Ontario
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*Cover image, The Maiasaur Project: The Life and Times
of a Dinosaur*, in the Royal Ontario Museum's Life
Sciences Galleries, provides Museum visitors with a
behind-the-scenes look at current dinosaur research.
Here, students from Essex Public School in Toronto,
observe technician Tim Fedak at work. This project
is sponsored by Padulo Integrated Inc.
and Alias Research Inc.
Photograph by Brian Boyle.

*En couverture : Le projet Maiasaura – Vie et mœurs
d'un Dinosaure*, installé dans les Galeries des sciences
de la vie du Musée royal de l'Ontario, permet aux
visiteurs du Musée d'observer « en direct » des
travaux de recherche effectués sur les dinosaures.
Des étudiants de la Essex Public School, de Toronto,
observent ici le technicien Tim Fedak,
en plein travail. Ce projet est commandité par
Padulo Integrated Inc. et Alias Research Inc.
Photographie de Brian Boyle.

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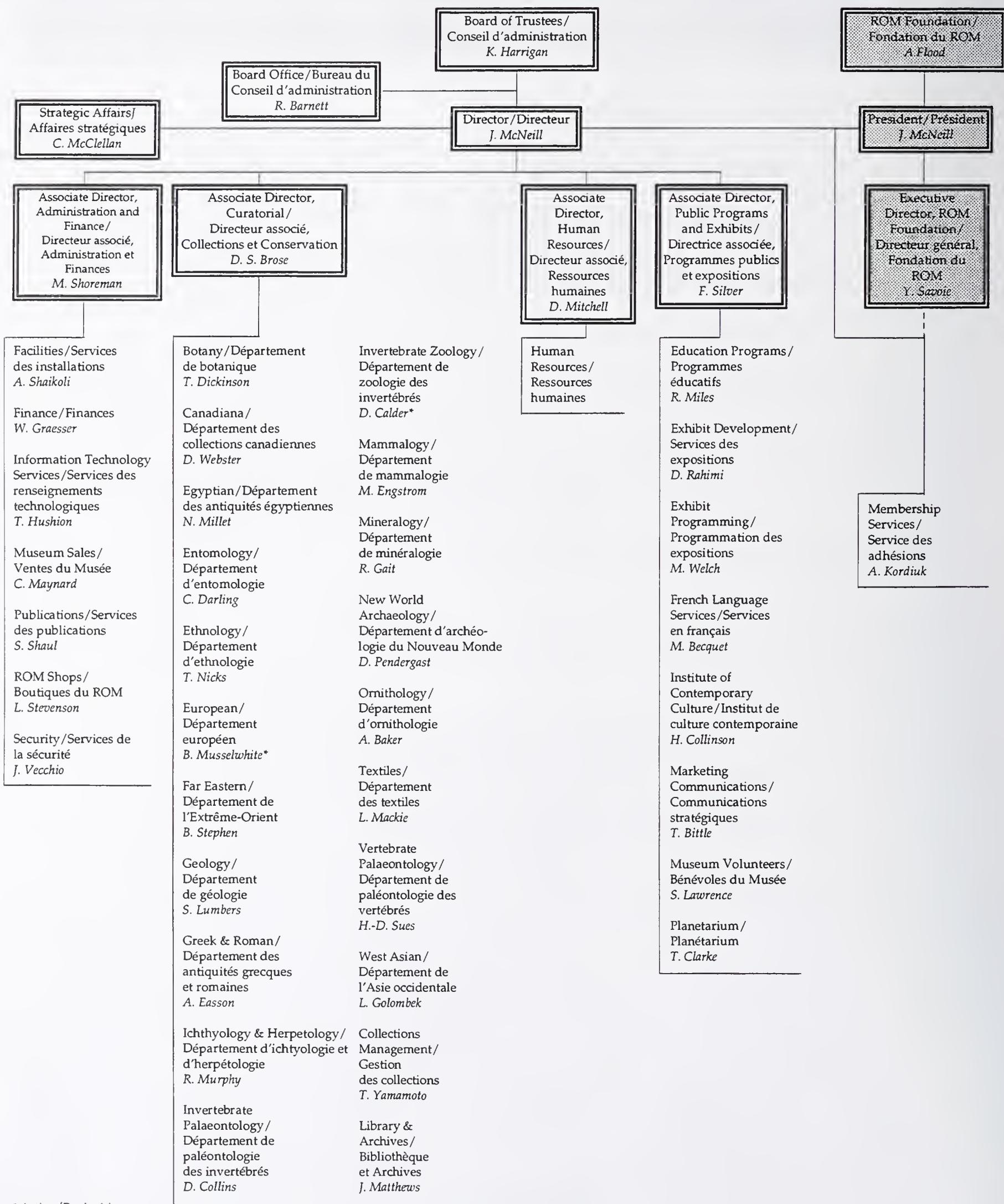
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ORGANIZATIONAL CHART ■ ORGANIGRAMME



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REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES OF THE ROYAL ONTARIO MUSEUM

■
KENNETH HARRIGAN

To His Honour the Lieutenant Governor
in Council

In this, my final report as Chair of the Board of the Royal Ontario Museum, I reflect upon the greatness of the institution I have had the honour to serve these past six years—its collections, its programs, and its people—the very real treasure Ontarians have in *their* Museum.

The ROM is a family place, and in its galleries I have often had the pleasure of being among parents and children whose imaginations have been engaged by objects of great beauty, uniqueness, or history. Respectful of the past, the Museum builds for the future. With its own World Wide Web site, the ROM will soon reach into cyberspace, and I am delighted that this, combined with increased electronic-access programming, will bring something of the experience enjoyed by families in our galleries to a great number of the people of Ontario and beyond. I look forward confidently to the day when every Ontarian, indeed every Canadian, will be able to access the knowledge and images of the ROM directly from their homes. From this will arise new generations of visitors, keen to experience the reality imitated by cyberspace. I am pleased that my grandchildren will have this resource, and I wish that I had had it in my youth.

I will not lament the continuing economic difficulties faced by the cultural sector in Canada. Suffice to say, our tax laws disadvantage donors; our public sec-

tor support continues to erode due to higher budget deficits across all levels of government. Nevertheless, the ROM remains Canada's International Museum; our research and public programs are still the best overall in Canada despite constraints and cutbacks. I am proud to have lead a Board of public trustees that has protected this important resource for future generations, and has done so while maintaining a balanced budget through increasing self-generated revenues and good business planning.

I cannot claim that the ROM's success is mine personally; rather, it stems from the many people who experience the Museum everyday. In this I include our staff, our volunteers, and our visitors. Together, these groups have identified potential improvements and implemented programs that materially address the issues of relevance, and of accessibility, to the ROM's excellence. Our staff have responded to the suggestions of volunteers and visitors and the results have been impressive. As Chair, I have stressed client service, and the Director and his staff have taken this to heart in the continuous process of improving interaction with our visitors. I know that my successor will bring to fruition many of the initiatives that the current Board has only just begun.

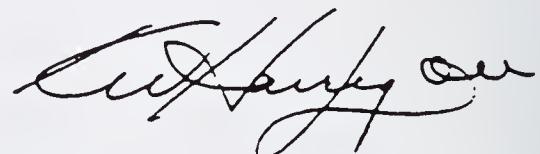
I wish to recognize the contribution of the senior management team under the capable leadership of Dr. McNeill and to thank them for their personal support, which made my term as Chair a tremendously rewarding experience. The Board,

which is composed entirely of volunteers, has been most ably served by all the management and staff of the Museum in planning, and in putting into action, the Board's goals, policies, and directives.

I would like to express my appreciation to the ROM Foundation, its management and staff, and its Board of Directors, for their counsel, guidance, and fundraising efforts in support of the ROM and its pursuit of excellence.

I also wish to mention the invaluable work of the Department of Museum Volunteers, who this year have again contributed to the ROM's Research and Acquisition Fund, and the ROM Reproductions Association, who continue to make most important gifts in support of the Museum's acquisitions program.

Finally, I thank my fellow trustees for their support and encouragement over the past six years, and especially my Vice-Chair, Susanne Loewen, and the Secretary of the Board, Robert Barnett, for their unending counsel and support, and for the countless hours spent in assisting me in carrying out the duties and responsibilities of my office. I commend to my successor, Elizabeth Samuel, a Board that is strong and committed to a vibrant future for the Royal Ontario Museum. I have absolute faith in Mrs. Samuel's leadership and in her abilities to lead her Board to even greater heights of accomplishment.



July 1995

Kenneth Harrigan

RAPPORT DU PRÉSIDENT DU CONSEIL D'ADMINISTRATION DU MUSÉE ROYAL DE L'ONTARIO

■
KENNETH HARRIGAN

À son Honneur
le Lieutenant-gouverneur en conseil

Dans ce rapport, le dernier en tant que président du Conseil d'administration du Musée royal de l'Ontario (ROM), je tiens à souligner la grandeur de l'institution que j'ai eu l'honneur de servir depuis six ans—la richesse de ses collections et de ses programmes, ainsi que la valeur de son personnel—véritables trésors que les Ontariens possèdent au sein de *leur* Musée.

Le ROM est un lieu pour les familles. En parcourant ses galeries, j'ai souvent eu le plaisir de rencontrer des parents et des enfants dont l'imagination était captée par des objets uniques, de grande beauté, ou présentant une importante valeur historique. Respectant le passé, le Musée se tourne vers l'avenir. Grâce à son propre site Internet, le ROM atteindra bientôt l'espace cyberspace. Je m'en réjouis car, combiné à une augmentation des programmes accessibles grâce à l'électronique, ce site va nous permettre d'offrir certaines des expériences vécues par les familles dans nos galeries à un grand nombre de gens résidant en Ontario et même au-delà des frontières de la province. Je suis certain qu'un jour tous les Ontariens, voire tous les Canadiens, auront accès à la connaissance et aux images du ROM à partir de leur domicile. De là naîtront de nouvelles générations de visiteurs désireux de connaître la réalité imitée par la cyberspace. Je suis heureux de savoir que mes petits-enfants bénéficieront de cette ressource que

j'aurais aimé avoir étant jeune.

Je ne vais pas me lamenter sur les difficultés économiques auxquelles le secteur culturel canadien fait face. Il suffit de rappeler que les lois sur l'impôt désavantagent les donateurs, que le soutien provenant du secteur public continue de diminuer à cause de l'augmentation des déficits budgétaires de tous les niveaux de gouvernements. Malgré tout, le ROM demeure le musée international canadien; nos programmes de recherche sont encore, dans l'ensemble, les meilleurs au Canada, en dépit des contraintes et des compressions budgétaires. Je suis fier d'avoir dirigé un Conseil d'administration qui a su protéger les importantes

ressources du ROM pour les générations à venir, tout en maintenant un budget équilibré grâce à l'augmentation des revenus auto-générés et à une saine planification de gestion.

Je ne puis prétendre que la réussite du ROM soit une réussite personnelle; en fait, elle est attribuable aux nombreuses personnes qui en font chaque jour l'expérience. J'entends ici notre personnel, nos bénévoles, ainsi que nos visiteurs. Ensemble, ils ont identifié des améliorations pouvant être apportées au Musée et ont mis sur pied des programmes répondant concrètement aux critères de pertinence et d'accessibilité visant à l'excellence. Notre personnel a tenu compte des suggestions proposées par les bénévoles et les visiteurs, ce qui a entraîné d'impressionnantes résultats. En tant que président du Conseil d'administration, j'ai fortement insisté sur l'importance du service à la clientèle. Le Directeur et son personnel se sont mis à la tâche dans ce processus constant qu'est l'amélioration des relations avec les visiteurs. Je sais que mon successeur mènera à bien nombre d'initiatives que le Conseil actuel vient tout juste de mettre en place.

Je tiens à souligner la contribution de l'équipe de gestion, fort bien dirigée par M. McNeill, Ph. D. Je désire la remercier pour son soutien personnel qui a fait de ma charge de président du Conseil d'administration une expérience extrêmement gratifiante. Le Conseil, composé uniquement de bénévoles, a été remarquablement servi par la direction et par le personnel du Musée lors de la planification et de la mise en œuvre des objectifs,



Tankard (possibly for a woman), Worcester, England, circa 1795. From the collection of Mrs. Mary Early.
Gift of the McColl Foundation.

Chope (peut-être pour une femme), Worcester, Angleterre, vers 1795. Pièce de la collection de Mme Mary Early. Don provenant de la Fondation McColl.

des politiques et des directives du Conseil d'administration.

Je souhaite exprimer ma gratitude à la Fondation du ROM, à sa direction, à son personnel et à son Conseil d'administration pour leurs conseils, leurs recommandations et leurs campagnes de financement apportant un soutien au ROM et à sa poursuite de l'excellence.

Je désire également mentionner le travail inestimable accompli par le Service des bénévoles du Musée qui, cette année encore, a contribué au Fonds de recherche et d'acquisition du ROM, et par l'Association des reproductions du ROM qui continue d'effectuer d'importants dons au programme d'acquisition du Musée.

Enfin, je tiens à remercier mes collègues du Conseil pour leur soutien et leurs encouragements prodigues au

cours des six dernières années; tout particulièrement la vice-présidente, M^{me} Susanne Loewen ainsi que le secrétaire, M. Robert Barnett, pour leurs innombrables conseils, leur constant soutien, et les heures incalculables qu'ils ont passées à m'assister dans mes tâches et mes responsabilités. Je confie à mon successeur, M^{me} Elisabeth Samuel, un Conseil solide et dévoué, qui s'engage à assurer un brillant avenir au Musée royal de l'Ontario. Je suis absolument convaincu que M^{me} Samuel possède toutes les qualités propres à un dirigeant, et qu'elle saura entraîner son Conseil vers une réussite encore plus éminente.



Juillet 1995

Kenneth Harrigan



The new south wing of the Samuel European Galleries brings to life almost a millennium of daily life in Europe through the display of more than a thousand artifacts. *Left*, Chair designed by Charles Rennie Mackintosh (1868-1928), Glasgow, Scotland, circa 1898. Gift of the Howarth Collection. *Above*, An English room of the 1500s. *Upper right*, Savonarola chair, Italian, circa 1480-1500. Photographs by Brian Boyle.

La nouvelle aile sud des Galeries européennes Samuel, riche de plus d'un millier d'objets, fait revivre près d'un millénaire de vie quotidienne en Europe. *À gauche*, Siège conçu par Charles Rennie Mackintosh (1868-1928), Glasgow, Écosse, vers 1898. Don provenant de la Collection Howarth. *Au-dessus*, Pièce anglaise des années 1500. *En haut à droite*, Siège Savonarole, Italie, vers 1480-1500. Photographies de Brian Boyle.

REPORT OF THE DIRECTOR TO THE BOARD OF TRUSTEES

■
JOHN MCNEILL, PH.D.

In April 1994, the Board of Trustees approved ROM 2000, a document detailing the Museum's goals for the coming years. The essence of the institution's mission is to maintain its excellent standards and to make its collections more accessible and relevant to its general and academic public so that the Royal Ontario Museum will continue to be one of the province's most valuable resources for generations to come. All associated with the Museum were acutely aware that this mission would have to be achieved in a climate of decreasing traditional financial sources.

To this end, senior management and staff began the task of documenting the Museum's strongest areas of collection and research so that priorities could be set. It was also determined that the Museum must communicate to its broad audience, located primarily in Ontario, but also nationally and internationally, using methods that have proven effective as well as by developing through technology new ways to extend the Museum's reach. Displays and other forms of communication focusing on the ROM's collections and research have always filled the public with a sense of awe and wonder. Senior management and staff of the ROM understand, however, that to keep the public engaged after this first impression has been made, the Museum must address today's concerns. The modern museum must answer today's questions, the most common one being "How is all of this useful; how does and will it affect us?"

Collections and Research

For decades the Far Eastern collections have been the most popular of the decorative arts at the Royal Ontario Museum. In fact, an article published in 1940 in *Saturday Night* magazine stated that a



Artifacts acquired through the bequest of Dr. Herman Herzog Levy enhanced the international stature of the ROM's splendid Far Eastern collections.

Above, "Water Moon" Guanyin, gilt bronze, China, Yuan-early Ming dynasty, 14th century A.D., Far Eastern Endowment Fund, Dr. Herman Herzog Levy Bequest Fund.

Les objets acquis grâce au Fonds Herman Herzog Levy ont renforcé la stature internationale des splendides collections du Département de l'Extrême-Orient du ROM. Au-dessus, « Eau Lune » Guanyin, bronze doré, Chine, dynastie des Yuan-début dynastie des Ming, XIV^e siècle apr. J.-C., Fonds de dotation de l'Extrême-Orient, Fonds Herman Herzog Levy.

visit to the Far Eastern galleries was one of the only worthwhile leisure activities in Toronto. In June 1995, the Far Eastern Department made the final purchases from the \$15-million Dr. Herman Herzog Levy Bequest. The bronzes, jades, ceramics, and sculptures that were acquired enhanced the international stature of the collections, not only through the outstanding quality of many of the pieces, but also through their role in providing an understanding and an appreciation of Chinese culture from the Neolithic period to the end of the last Empire in the 20th century.

The future of Far Eastern scholarship at the ROM was ensured with the establishment of the Louise Hawley Stone Chair, the first endowed curatorial chair at a Canadian museum, and the Bishop White curatorship, endowed by the Bishop White Committee. Herman Herzog Levy, Louise Hawley Stone, and the members of the Bishop White Committee, with great foresight, established their gifts to ensure long-term benefits to the ROM. For this the institution is most grateful.

Two timely projects were launched in conjunction with the ROM's prolific biodiversity research. In February 1995, the Board of Trustees approved the establishment of the Centre for Biodiversity and Conservation. In May, the Museum signed an agreement to carry out five major biodiversity research initiatives with the Institute of Ecology and Biological Resources of Vietnam. This is

Vietnam's first major cooperative venture with a Western research institution. Initial fieldwork conducted in a remote area revealed an astounding number of plant and animal species, including several that had been previously unknown to science. There is an obvious need for vigorous research and ecological management to protect this rich but fragile region. Preservation of this flora and fauna is not only a matter of the conservation of a unique environment, but because of the properties that many of these plants and animals possess it is of benefit to the well-being of people around the world.

The West Asian Department was excited to receive the Gorelick collection of 90 extraordinary Near Eastern stamp seals and cylinder seals with images depicting daily life and religious beliefs. It provides scholars with an unusual source for understanding life in ancient cultures. Originally amassed by Dr. Leonard Gorelick, the collection was purchased and donated anonymously to the ROM in honour of Mr. Tom Kierans, former Chairman of the Museum's Board of Trustees. The collection also received

Canadian Cultural Property Export Review Board certification.

In collaboration with the University of Chicago, staff of the Vertebrate Palaeontology Department prepared and researched the fossil remains of *Afrovenator*, a remarkable new carnivorous species of dinosaur found in 100-million-year-old rock in Niger, Africa. Growing to a length of 9 metres, this predator is related to dinosaurs found in western North America. The discovery confirms that the continents of the northern and southern hemispheres were connected for a much longer period of time than was previously thought.

The Ethnology Department continued to collaborate with various communities. A small exhibit, *Artifacts of History*, was produced in conjunction with the African Studies Association conference in November 1994. The preparation of an inventory and translations of turn-of-the-century wax cylinder recordings of First Nation traditions was carried out with the assistance of the Woodland Cultural Centre, Brantford, Ontario.

ROM curators continued to receive

honours for their scholarly and professional contributions to society. Dr. Robert Gait, Curator in Charge of the Mineralogy Department, received from the Mineralogical Association of Canada the Leonard G. Berry Medal for distinguished service. Dr. E. J. Crossman, curator in the Ichthyology and Herpetology Department, was inducted into the Muskies Hall of Fame in recognition of his long-term research. The collections of the Mammalogy Department were accredited by the American Society of Mammalogists' Systematics Collections, the only Canadian museum collections to be so acknowledged.

Public Programs

The completion of the south wing of the Samuel European Galleries and the opening of the exhibition *The Maiasaur Project: The Life and Times of a Dinosaur* were two milestones in gallery and exhibition development at the ROM.

Through the great generosity of Ernest and Elizabeth Samuel, the new 930-square-metre (10,000 square foot) gal-



The donation to the ROM of The Gorelick Collection of ancient stamp and cylinder seals provides new and exciting possibilities for research and exhibition. *Above*, The sun god Shamash, cylinder seal made of serpentine, Akkadian, circa 2255-2154 B.C. Photograph by Brian Boyle.

Le don fait au ROM de la Collection Gorelick, composée de cachets et de sceaux-cylindres anciens, ouvre de nouvelles et fascinantes possibilités en matière de recherches et d'expositions. *Au-dessus*, Shamash, dieu Soleil; sceau-cylindre en serpentine, époque d'Akkad, v. 2255-2154 av. J.-C. Photographie de Brian Boyle.

laries bring to life almost a millennium of daily life in Europe through the display of more than a thousand artifacts, ranging from the most simple to the sublime, in theme and domestic displays, complemented by engaging text and audio programs that provide historical and social context.

To provide Museum visitors of all ages with a behind-the-scenes look at current dinosaur research and how it is conducted, Padulo Integrated Inc., through its sponsorship of *The Maiasaur Project*, helped make it possible to install a special laboratory in the Life Sciences Galleries. Here, palaeontology staff can be clearly observed extracting and preparing the fossilized remains of the unusually well-preserved skeletons of an 80-million-year-old maiasaur and her baby. Alias Research Inc., animators of the film *Jurassic Park*, donated the animation software that was used to create large-scale lifelike animations of a maiasaur, based on what has been learned from the fossil record. These are on display in the space adjacent to the lab.

The Museum's 35 permanent galleries, open daily to the public, were complemented by 15 temporary exhibits over the year. French Language Services ensured that information for galleries and exhibitions was available in French. According to the Metropolitan Toronto Convention and Visitor Association, the ROM was the third most visited attraction in 1994. More than 475,000 people took advantage of classroom presentations and programs created especially for children and families. Week-long programs were presented for National Science and Technology Week in October and National Wildlife Week in April.

Make a Wish with Sharon, Lois & Bram, a star show produced for a very young audience by the Pacific Science Centre, with assistance from the McLaughlin Planetarium, was received with great enthusiasm by the public. The Planet-

arium launched two other star shows and introduced a highly successful new program of participatory Sky-Observing Workshops for secondary students. There was also considerable study and consultation regarding the future of the Planetarium, including plans for a refurbished facility.

New Technology and Ventures

In addition to the new technology applied to *The Maiasaur Project*, advances were made in community outreach and in broadening accessibility through the implementation of the Picasso™ Distance Education Network and Computer Learning Lab, sponsored by AT&T Canada. Through this system, citizens of Ontario, even those confined to hospitals or correctional institutions, can contact ROM curators and educators to learn more about the Museum's collections and research. The ROM is the first museum in Canada to offer this service.

Improvements were made in the retail and commercial service sectors of the ROM to enhance their appeal to visitors and potential clients, and thereby their potential revenue. Jamie Kennedy, one of Toronto's most popular chefs, took over the space previously occupied by the Members' restaurant to launch Jamie Kennedy at the ROM. Druxy's Famous Deli Sandwiches created a location at the main entrance to the Museum to provide delicious, reasonably priced, fast meals to individuals and families. The presence of the two food services, combined with a streamlined Museum Sales Department, has made the ROM one of Toronto's most popular locations for meeting friends, and for private and corporate functions.

Two eye-catching stores—gifts and books—flanking either side of the hall leading to Druxy's were built to replace the ROM Shop. Increased revenues reflected the effectiveness of the new format.

The ROM Community

One of the ROM's most vital human resources is its corps of volunteers. Volunteers provide invaluable assistance to such fundraising events as the CIBC Run for the ROM • Walk for the ROM, generously sponsored by the CIBC. The Department of Museum Volunteers enriches visitors' experiences through multilingual tours and other services. Through growing enterprises such as ROM Travel and ROM Reproductions, they also raise funds for collections and research. Once again, I would like to thank and congratulate the ROM Volunteers for their dedicated work.

Members are another very important part of the ROM community, and it was gratifying to see an increase in their numbers. The commitment to and support of the Museum's activities by corporate and individual donors and by the general membership is extremely encouraging.

This has been the first year of examination and implementation of all Museum activities through the framework of ROM 2000, a complicated but stimulating pursuit. In this respect, the insights and assistance of the Board of Trustees were most appreciated. Kenneth Harrigan, who completed his term as Chair of the Board, worked tirelessly with the Museum management and Board to formulate and articulate the institution's goals. He has been a great friend to the ROM. I also wish to thank the Members of The ROM Foundation Board for continuing to find the financial means needed to make goals a reality. Finally, I wish to acknowledge and express appreciation for the interest, consideration, and support provided by the Ontario Ministry of Citizenship, Culture and Recreation.



July 1995

John McNeill

RAPPORT DU DIRECTEUR AU CONSEIL D'ADMINISTRATION

■
JOHN MCNEILL, PH. D.

En avril 1994, le Conseil d'administration du Musée royal de l'Ontario a approuvé *ROM 2000*, un document précisant les objectifs du Musée pour les années à venir. Le Musée a pour mandat de maintenir des normes élevées et de rendre ses collections encore plus accessibles et intéressantes, autant auprès du grand public que des chercheurs, afin de demeurer l'une des ressources culturelles les plus précieuses de la province pour les générations futures. Tous ceux qui sont associés au Musée savent cependant fort bien que cette mission doit être remplie dans le contexte d'une diminution des sources traditionnelles de financement.

C'est à la lumière de cette situation que la haute direction et des membres du personnel ont dressé la liste des points forts du Musée sur le plan des collections et de la recherche, afin d'établir des priorités. Il a été également décidé que le Musée devait s'efforcer de communiquer avec l'ensemble de son public, situé principalement en Ontario mais aussi dans le reste du pays et dans le monde entier, au moyen de techniques éprouvées et nouvelles, de manière à étendre son rayonnement. Nos visiteurs sont immuablement saisis d'admiration devant les expositions et autres formes de communication portant sur les collections et la recherche du ROM. La haute direction et le personnel du Musée ont toutefois conscience que pour retenir l'attention du public au-delà de cette première impression, le ROM doit traiter aussi de sujets contemporains. Un musée moderne doit être en mesure de répondre aux questions

d'actualité, dont les plus courantes sont : « À quoi tout cela sert-il? En quoi cela nous concerne-t-il? ».

Collections et recherche

Depuis des décennies, les collections d'arts décoratifs de l'Extrême-Orient que possède le ROM sont hautement appréciées du public. En fait, le magazine *Saturday Night* affirmait, dans un numéro datant de 1940, que les Galeries de l'Extrême-Orient étaient l'une des seules attractions intéressantes de Toronto. En juin 1995, le Département de l'Extrême-Orient a effectué les dernières acquisitions rendues possibles par le Fonds Herman Herzog Levy, s'élevant à 15 millions de dollars. Les sculptures et les objets en bronze, en jade et en céramique qui ont été ainsi acquis ont encore accru le calibre international des collections, non seulement en raison de leur qualité remarquable, mais aussi parce que ces œuvres aident à mieux comprendre et à mieux apprécier la culture chinoise, depuis l'âge néolithique jusqu'à la chute du dernier Empire, au xx^e siècle.

L'avenir des études dans le domaine de l'Extrême-Orient au ROM a été assuré grâce à l'établissement de la chaire de conservation Louise Hawley Stone, première chaire à bénéficier d'un fonds de dotation dans un musée canadien, et grâce à l'établissement du poste de conservation M^{gr} White, doté par l'entremise du Comité M^{gr} White. M. Herman Herzog Levy, M^{me} Louise Hawley Stone et les membres du Comité M^{gr} White ont fait œuvre de visionnaires en réglant leurs

dons de façon à assurer des bénéfices à long terme pour le Musée. Nous leur en sommes vivement reconnaissants.

Deux projets importants ont été lancés dans le contexte de la recherche très poussée sur la biodiversité menée au Musée. En février 1995, le Conseil d'administration approuvait la création d'un Centre pour la biodiversité et la conservation. Au mois de mai, de concert avec l'*Institute of Ecology and Biological Resources of Vietnam*, le Musée a signé un accord portant sur cinq grands projets de recherche en biodiversité. Il s'agit là du premier grand projet de coopération entre un organisme de recherche vietnamien et un organisme occidental. Les premiers travaux réalisés sur le terrain dans une région éloignée montrent qu'il existe là un nombre étonnant d'espèces végétales et animales, dont l'existence était parfois même inconnue des chercheurs. De toute évidence, il faudra entreprendre une bonne gestion écologique et des recherches actives pour protéger cette région riche mais fragile. La préservation de cette flore et de cette faune va bien au-delà de la conservation d'un environnement unique, car les propriétés particulières de nombre de ces plantes et de ces animaux peuvent contribuer au plus grand bien-être de l'humanité.

Le Département de l'Asie occidentale a eu le privilège de se voir confier la Collection Gorelick, composée de 90 magnifiques cachets et cylindres du Proche-Orient représentant des scènes de la vie quotidienne et religieuse. Cette collection fournit aux spécialistes une source insolite de connaissances sur d'anciennes

cultures. Constituée à l'origine par M. Gorelick, la collection a été achetée et donnée au ROM par un bienfaiteur anonyme en l'honneur de M. Tom Kierans, ancien président du Conseil d'administration du Musée. Cette collection a également fait l'objet d'un certificat de la Commission canadienne d'examen des exportations de biens culturels.

De concert avec l'université de Chicago, le personnel du Département de paléontologie des vertébrés a procédé à des travaux de préparation et de recherche sur les restes fossilisés d'*Afrovenator*, une espèce remarquable de dinosaure carnivore récemment découverte au Niger, en Afrique, dans une roche datant de 100 millions d'années. Ce prédateur, qui atteignait une longueur de neuf mètres, est apparenté aux dinosaures trouvés dans l'ouest de l'Amérique du Nord. Cette découverte confirme que les continents des hémisphères nord et sud sont restés reliés bien plus longtemps qu'on ne le croyait.

Le Département d'ethnologie continue sa collaboration auprès de diverses collectivités. Une petite exposition intitulée *Objets témoins de l'histoire* a été produite à l'occasion du congrès de l'*African Studies Association* en novembre 1994. D'autre

part, des inscriptions autochtones figurant sur des cylindres de cire datant du début du siècle ont été répertoriées et traduites avec l'aide du *Woodland Cultural Centre* de Brantford, en Ontario.

Les conservateurs du Musée continuent de voir leurs réalisations récompensées en tant qu'importantes contributions à la société. M. Robert Gait, conservateur en chef du Département de minéralogie, a reçu de l'Association minéralogique du Canada la médaille Leonard G. Berry, pour services distingués. M. E.J. Crossman, conservateur au Département d'ichtyologie et d'herpétologie, a été admis au *Muskies Hall of Fame* en reconnaissance de sa longue carrière de chercheur. Les collections du Département de mammalogie ont été agréées par le service des collections systématiques de l'*American Society of Mammalogists*. Le ROM est le seul musée canadien dont les collections sont reconnues par cet organisme.

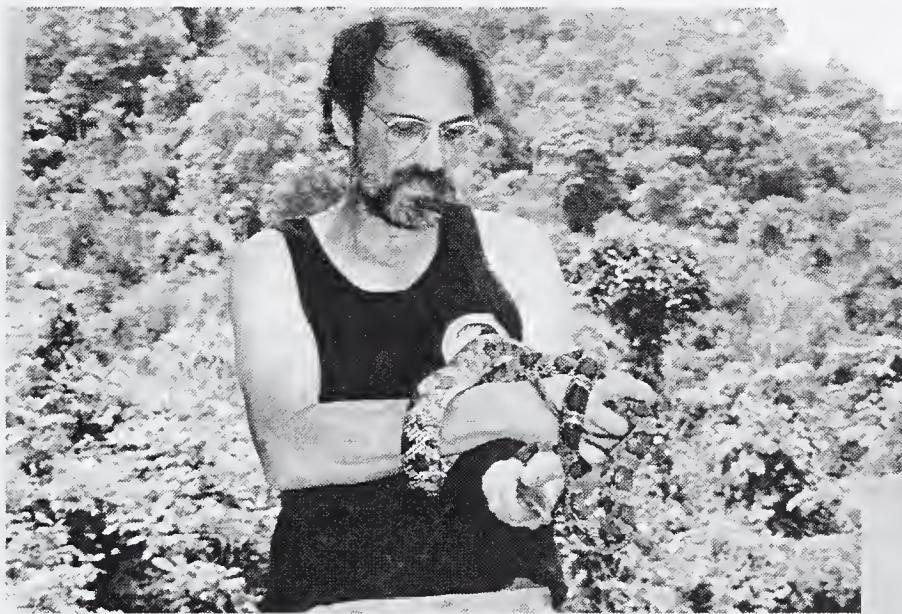
Programmes offerts au public

L'inauguration de l'aile sud des Galeries européennes Samuel et l'ouverture de l'exposition *Le projet Maiasaura - Vie et mœurs d'un Dinosaure* ont été les deux faits

marquants de l'année en matière de développement des galeries et des expositions au Musée.

Grâce à l'extraordinaire générosité de M. et M^{me} Ernest et Elizabeth Samuel, les nouvelles galeries occupant une surface de 930 m² (10 000 pieds carrés) font revivre près d'un millénaire de vie quotidienne en Europe, à travers plus d'un millier d'objets, allant du plus simple au plus sublim. Des présentations écrites et audiovisuelles illustrant les contextes historique et social d'époques successives apportent un complément précieux à ces galeries.

Pour aider les visiteurs de tous les âges à découvrir les méthodes de recherche employées dans l'étude des dinosaures, *Padulo Integrated Inc.* a contribué, en parrainant *Le projet Maiasaura*, à l'installation d'un laboratoire spécial dans les Galeries des sciences de la vie. Les visiteurs sont ainsi en mesure d'observer de près des spécialistes en paléontologie travailler à l'extraction et à la préservation des restes fossilisés de squelettes extraordinairement bien préservés d'une femelle Maiasaura et de son petit, datant de 80 millions d'années. *Alias Research Inc.*, qui a produit l'animation du film *Parc Jurassique*, a fait don du



The ROM continues to be a leader in biodiversity research. In Vietnam, Dr. Robert Murphy, curator in the Museum's Ichthyology and Herpetology Department, holds *Elaphe moellendorfii*. Right, A probable new species of the *Rana andersoni* complex.

Le ROM continue d'être à la pointe des recherches effectuées sur la biodiversité. Au Viêt-nam, M. Robert Murphy, Ph. D., conservateur au Département d'ichtyologie et d'herpétologie, avec *Elaphe moellendorfii*. À droite, probablement une nouvelle espèce du complexe *Rana andersoni*.



logiciel d'animation utilisé pour créer des images animées de grandes dimensions représentant un Maiasaure, sur la base des résultats des travaux effectués sur les fossiles. Ces images sont projetées dans une pièce avoisinant le laboratoire.

Outre les 35 galeries permanentes du Musée ouvertes tous les jours au public, 15 expositions temporaires ont été présentées au cours de l'année. Les Services en français du ROM ont assuré la traduction en français des renseignements concernant les galeries et les expositions. D'après la *Metropolitan Toronto Convention and Visitor Association*, en 1994, le ROM a été la troisième attraction torontoise de par le nombre de visiteurs. Plus de 475 000 personnes ont assisté aux cours et aux programmes spécialement conçus pour les enfants et les familles. Des programmes d'une semaine ont été préparés pour la Semaine nationale des sciences et de la technologie, en octobre, et pour la Semaine nationale de la conservation des espèces sauvages, en avril.

Le spectacle des étoiles *Make a Wish with Sharon, Lois & Bram*, préparé pour les tout-petits par le *Pacific Science Centre* avec l'assistance du Planétarium McLaughlin, a été très bien reçu par le public. Le Planétarium a lancé deux autres spectacles des étoiles et introduit un nouveau programme très apprécié d'ateliers d'observation du ciel à l'intention des élèves du secondaire. L'avenir du Planétarium a également fait l'objet d'études et de consultations approfondies, comprenant notamment des projets de rénovation des installations.

Nouvelles technologies et entreprises

Outre la technologie de pointe utilisée dans *Le projet Maiasaura*, de grands pas ont été faits pour multiplier les activités de diffusion externe et améliorer l'accessibilité grâce à la mise en œuvre du Réseau

de télé-enseignement *Picasso* et du Projet de Centre d'apprentissage informatisé commandités par AT&T Canada. Les Ontariens et les Ontariennes, même ceux qui se trouvent dans des établissements de soins ou de correction, peuvent ainsi entrer en rapport avec les conservateurs et les éducateurs du ROM pour se renseigner sur les collections et les travaux de recherche du Musée. Le ROM est le seul musée canadien à offrir ce service.

Des améliorations ont été apportées aux secteurs des ventes de détail et des services commerciaux afin de les rendre plus attrayants pour les visiteurs et de rehausser leur capacité à produire des revenus. Jamie Kennedy, l'un des chefs cuisiniers parmi les plus réputés de Toronto, a installé, dans l'espace auparavant occupé par le restaurant des membres, son propre établissement, *Jamie Kennedy at the ROM*. Près du hall d'entrée du Musée, *Druxy's Famous Deli Sandwich* a ouvert un comptoir servant des repas savoureux, rapides et économiques aux visiteurs et à leurs familles. La présence de deux services de restauration, combinée à la rationalisation du service des ventes, fait du Musée l'un des lieux de rendez-vous les plus populaires de Toronto, où sont organisées aussi bien des fêtes privées que des réceptions d'entreprises.

Deux jolies boutiques de livres et cadeaux venues remplacer l'ancienne boutique du ROM se font face dans le couloir débouchant sur *Druxy's*. La hausse des revenus enregistrée témoigne de l'efficacité de ce nouvel agencement.

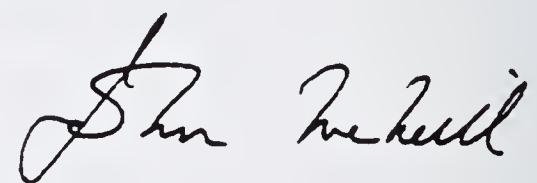
La collectivité du Musée

Les bénévoles du Musée constituent l'une de ses ressources humaines les plus précieuses. Leur aide est inestimable lors d'activités de levée de fonds telles que la Course ROM • Marche ROM, organisée sous les auspices de la Banque cana-

dienne impériale de commerce. Le Service des bénévoles du Musée apporte une contribution unique au ROM en offrant de multiples activités ainsi que des visites guidées en plusieurs langues. Par ailleurs, le succès croissant d'entreprises telles que *ROM Travel* et *ROM Reproductions* permet de recueillir des fonds destinés aux collections et à la recherche. Encore une fois, je remercie et félicite les bénévoles du Musée pour leur dévouement.

Les membres sont tout aussi importants pour la collectivité du Musée, et nous avons été heureux de voir leur nombre augmenter cette année. Nous sommes très encouragés par l'engagement et le soutien manifestés à l'égard des activités du Musée par les donateurs, sociétés ou particuliers, ainsi que par l'ensemble des membres du ROM.

Pour la première fois cette année, nous avons étudié et mis en œuvre toutes les activités du Musée à la lumière du document *ROM 2000*; ce fut une entreprise complexe mais passionnante. À cet égard, les suggestions et l'aide des membres du Conseil d'administration ont été très appréciées. M. Kenneth Harrigan, dont le mandat de président du Conseil a pris fin cette année, a travaillé sans relâche avec la direction du Musée et les membres du Conseil pour formuler et articuler les objectifs du ROM. Sa contribution a été toujours et à tous égards exemplaire. Je voudrais également remercier les membres du Conseil de la Fondation du ROM, qui continuent de lever les fonds nécessaires pour atteindre nos objectifs. Enfin, je tiens à exprimer ma reconnaissance au ministère des Affaires civiques, de la Culture et des Loisirs de l'Ontario pour l'intérêt et le soutien témoignés à l'égard de notre institution.



Juillet 1995

John McNeill

EXHIBITIONS

1 JULY 1994–30 JUNE 1995

Safe Haven: The Refugee Experience of Five Families
Heritage Gallery of Canada's Peoples
13 November 1993–8 April 1996

Charles Pachter's Canada
Roloff Beny Gallery
19 February–5 September 1994

Joined Colors: Decoration and Meaning in Chinese Porcelain
Garfield Weston Exhibition Hall
15 April–28 August 1994

The Gold of Meroe
Mediterranean World Exhibition Area
29 April–5 September 1994

Human Body, Human Spirit: A Portrait of Ancient Mexico
Feature Exhibition Area
14 May–18 September 1994

Krieghoff's Canada: An Artist's View 1844–1872
Sigmund Samuel Canadiana Gallery
10 September 1994–30 July 1995

Visual Journeys: The Photography of Roloff Beny
Roloff Beny Gallery
1 October–31 December 1994

Art of the Persian Courts
Garfield Weston Exhibition Hall
4 October–31 December 1994

Old Nova Scotian Quilts
Feature Exhibition Hall
22 October–31 December 1994

The South Wing of the Samuel European Galleries
Opened 26 November 1994

Survivors, In Search of a Voice: The Art of Courage
Roloff Beny Gallery
17 February–22 May 1995

Flying Colours: Design on the Wing
Life Sciences Exhibition Area
25 February–7 May 1995

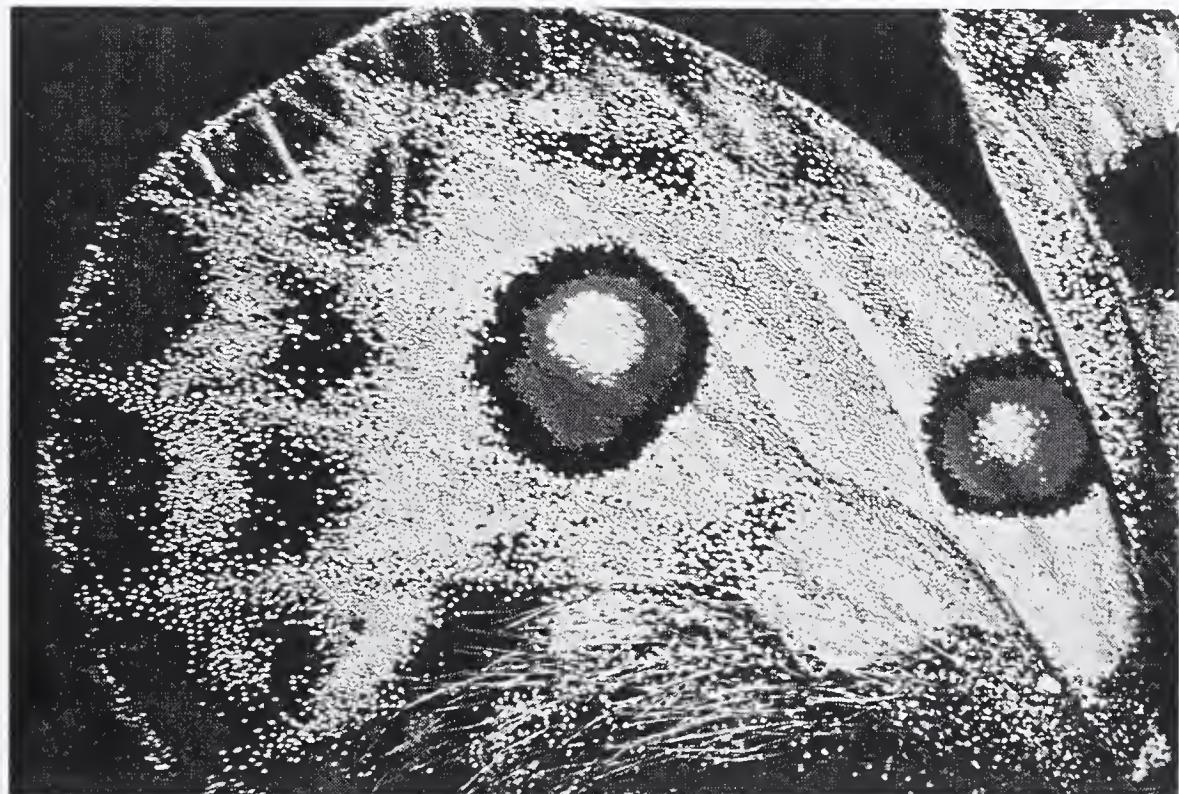
Planet Peru: An Aerial Journey Through a Timeless Land
Photographs by Marilyn Bridges
Feature Exhibition Area
8 April–23 July 1995

The Women's Monument Project
Roloff Beny Gallery
10 June–24 September 1995

The Maiasaur Project: The Life and Times of a Dinosaur
Life Sciences Gallery
Opened 13 June 1995

ONTARIO COMMUNITIES SERVICED BY OUTREACH IN 1994–1995

| | | | | |
|----------------|--------------|---------------|-------------------|-----------------|
| Acton | Douro | Iron Bridge | Orleans | South River |
| Ajax | Downeyville | Kanata | Oshawa | South Porcupine |
| Almonte | Drayton | Kashechewan | Ottawa | St. Catharines |
| Aylmer | Drumbo | Kenora | Owen Sound | St. Thomas |
| Azilda | Dryden | Kincardine | Paipoonge | Stoney Creek |
| Balmerfown | Dundas | Kingston | Palmerston | Stouffville |
| Barrie | Dunville | Kirkland Lake | Parry Sound | Sturgeon Falls |
| Beamsville | Durham | Kleinburg | Perth | Sudbury |
| Beaverton | Elliot Lake | Lakefield | Peterborough | Sunderland |
| Belleville | Elora | Lanark | Pickering | Sundridge |
| Blind River | Embro | London | Pictor | Sutton West |
| Bowmanville | Emsdale | Manotick | Plantagenet | Teeswater |
| Bradford | Ennismore | Marathon | Plattsbridge | Temagami |
| Brampton | Erin | Mattawa | Port Elgin | Terrace Bay |
| Brantford | Espanola | Markham | Port Hope | Thamesford |
| Brockville | Etobicoke | Meaford | Port Loring | Thornbury |
| Brooklin | Fergus | Midhurst | Port Perry | Thornhill |
| Burk's Falls | Flesherton | Midtmay | Powassan | Thunder Bay |
| Burlington | Formosa | Milton | Prescott | Tillsonburg |
| Campbellville | Fort Albany | Mississauga | Prince Albert | Timmins |
| Cannington | Fort Erie | Morrisburg | Kichimond Hill | Toronto |
| Carleton Place | Fort Frances | Moosee | Ridgetown | Trout Creek |
| Chatham | Georgetown | Napanee | Rockland | Unionville |
| Chepstow | Gloucester | Nepean | Rockwood | Uxbridge |
| Cobalt | Grafton | New Liskeard | Sault Ste. Marie | Val Caron |
| Cobourg | Grimsby | Newcastle | Scarborough | Vankleek Hill |
| Cochrane | Guelph | Newmarket | Schumacher | Walkerton |
| Collingwood | Hamilton | Niagara Falls | Schomberg | Waterford |
| Cornwall | Hanmer | North Bay | Sioux Lookout | West Lorne |
| Courtice | Hanover | North York | Smiths Falls | Whitby |
| Delhi | Huntsville | Norwood | Smooth Rock Falls | Woodbridge |
| Desboro | Ingersoll | Oakville | Southampton | Woodstock |



Exhibitions complemented ROM's permanent galleries and proved to be a popular attraction for Museum visitors. Butterfly wing—detail of *Parnassius apollo*, from Flying Colours: Design on the Wing. Photograph by Robert Chelmick.

Les expositions temporaires présentées en complément des galeries permanentes du ROM se sont révélées très populaires auprès des visiteurs du Musée. Aile de papillon – Détail d'un *Parnassius apollo*. Œuvre provenant de *Motifs et couleurs à tire-d'ailes*. Photographie de Robert Chelmick.

EXPOSITIONS

1^{ER} JUILLET 1994–30 JUIN 1995

Terre d'accueil : l'histoire de cinq familles de réfugiés
Galerie du Patrimoine des peuples du Canada
Du 13 novembre 1993 au 8 avril 1996

Le Canada vu par Charles Pachter
Galerie Roloff Beny
Du 19 février au 5 septembre 1994

Porcelaine chinoise : le rôle des couleurs dans la décoration et leur signification
Salle d'exposition Garfield Weston
Du 15 avril au 28 août 1994

L'or de Méroé
Salle d'exposition du Monde méditerranéen
Du 29 avril au 5 septembre 1994

Corps humain, esprit humain : un portrait de l'ancien Mexique
Salle d'expositions temporaires
Du 14 mai au 18 septembre 1994

Le Canada de Krieghoff : la vision d'un artiste, 1844-1872
Galerie canadienne Sigmund Samuel
Du 10 septembre 1994 au 30 juillet 1995

Voyages visuels : la photographie de Roloff Beny
Galerie Roloff Beny
Du 1^{er} octobre au 31 décembre 1994

L'art des cours persanes
Salle d'exposition Garfield Weston
Du 4 octobre au 31 décembre 1994

Anciennes courtepointes de Nouvelle-Écosse
Salle d'expositions temporaires
Du 22 octobre au 31 décembre 1994

Aile sud des Galeries européennes Samuel
Ouverte le 26 novembre 1994

Survivre pour dire : l'Art du courage
Galerie Roloff Beny
Du 17 février au 22 mai 1995

Motifs et couleurs à tire-d'ailes
Salle d'exposition des sciences de la vie
Du 25 février au 7 mai 1995

Planète Pérou : une terre sans âge vue du ciel, photographies de Marilyn Bridges
Salle d'expositions temporaires
Du 8 avril au 23 juillet 1995

Le projet du Monument des Femmes
Galerie Roloff Beny
Du 10 juin au 24 septembre 1995

Le projet *Maiasaura* – Vie et mœurs d'un Dinosaur
Galerie des sciences de la vie
Inauguré le 13 juin 1995

COMMUNAUTÉS DE L'ONTARIO DESSERVIES PAR L'UNITÉ DE DIFFUSION EXTERNE EN 1994–1995

| | | | | |
|----------------|--------------|---------------|-------------------|-----------------|
| Acton | Douro | Iron Bridge | Orleans | South River |
| Ajax | Downeyville | Kanata | Oshawa | South Porcupine |
| Almonte | Drayton | Kashechewan | Ottawa | St. Catharines |
| Aylmer | Drumbo | Kenora | Owen Sound | St. Thomas |
| Azilda | Dryden | Kincardine | Paipoonge | Stoney Creek |
| Balmertown | Dundas | Kingston | Palmerston | Stouffville |
| Barrie | Dunville | Kirkland Lake | Parry Sound | Sturgeon Falls |
| Beamsville | Durham | Kleinburg | Perth | Sudbury |
| Beaverton | Elliot Lake | Lakefield | Peterborough | Sunderland |
| Belleville | Elora | Lanark | Pickering | Sundridge |
| Blind River | Embro | London | Picton | Sutton West |
| Bowmanville | Emsdale | Manotick | Plantagenet | Teeswater |
| Bradford | Ennismore | Marathon | Plattsburgh | Temagami |
| Brampton | Erin | Mattawa | Port Elgin | Terrace Bay |
| Brantford | Espanola | Markham | Port Hope | Thamesford |
| Brockville | Etobicoke | Meaford | Port Loring | Thornbury |
| Brooklin | Fergus | Midhurst | Port Perry | Thornhill |
| Burk's Falls | Flesherton | Mildmay | Powassan | Thunder Bay |
| Burlington | Formosa | Milton | Prescott | Tillsonburg |
| Campbellville | Fort Albany | Mississauga | Prince Albert | Timmins |
| Cannington | Fort Erie | Morrisburg | Richmond Hill | Toronto |
| Carleton Place | Fort Frances | Moosonee | Ridgeway | Trout Creek |
| Chatham | Georgetown | Napanee | Rockland | Unionville |
| Chepstow | Gloucester | Nepean | Rockwood | Uxbridge |
| Cobalt | Grafton | New Liskeard | Sault Ste. Marie | Val Caron |
| Cobourg | Grimsby | Newcastle | Scarborough | Vankleek Hill |
| Cochrane | Guelph | Newmarket | Schumacher | Walkerton |
| Collingwood | Hamilton | Niagara Falls | Schomberg | Waterford |
| Cornwall | Hanmer | North Bay | Sioux Lookout | West Lorne |
| Courtice | Hanover | North York | Smiths Falls | Whitby |
| Delhi | Huntsville | Norwood | Smooth Rock Falls | Woodbridge |
| Desboro | Ingersoll | Oakville | Southampton | Woodstock |



The Ice Cone at the Falls of Montmorency, by Cornelius Krieghoff, from *Krieghoff's Canada: An Artist's View 1844-1872*. Sigmund Samuel Collection.

Le pain de sucre aux chutes Montmorency, de Cornelius Krieghoff; œuvre figurant dans l'exposition *Le Canada de Krieghoff : la vision d'un artiste, 1844-1872*. Collection Sigmund Samuel.

ROSTER OF DONORS • ROYAL ONTARIO MUSEUM

1 JULY 1994 TO 30 JUNE 1995

LISTE DES DONATEURS • MUSÉE ROYAL DE L'ONTARIO

DU 1^{ER} JUILLET 1994 AU 30 JUIN 1995

The Museum wishes to thank all of those who have contributed to its exhibitions and programs, the enhancement of the ROM's research and collections, the ROM Foundation Endowment, and to the development of permanent galleries. The Roster of Donors recognizes the generosity of individuals, corporations, foundations, and estates. Their support is critically important and appreciated.

The directors of the ROM Foundation are grateful to the many volunteers, campaign workers, and committee members whose leadership and commitment are essential to the Museum's fundraising efforts. In particular, they wish to acknowledge the members of the Department of Museum Volunteers and its affiliated organizations, the trustees of the Earth Sciences Gallery campaign, the members of the Staff Advisory Committee of the CIBC RUN for the ROM•Walk for the ROM, the members of the Twelve Trees of Christmas Gala Committee, and the Committee for the Canadian Antique Dealers Association's 26th Annual Antique Fair Gala Opening.

The roster reflects the ROM Foundation's most recent records. In the event of an error or omission, please contact the ROM Foundation Office at (416) 586-5660.

Le Musée tient à remercier toutes les personnes qui ont contribué aux campagnes de financement des expositions et des programmes, à l'amélioration des collections et des travaux de recherche, à l'augmentation du Fonds de dotation du ROM, et à l'aménagement de galeries permanentes. La liste des donateurs témoigne de la générosité de particuliers et d'entreprises, ainsi que de celle manifestée par le biais de fondations et de successions. Ce soutien extrêmement vital est des plus appréciés.

Les administrateurs de la Fondation du ROM tiennent à remercier les nombreuses personnes qui ont offert leurs services à titre bénévole ou qui ont participé aux campagnes de financement et ont siégé aux comités. Leur esprit d'initiative et leur dévouement sont essentiels aux activités de financement du Musée. En outre, l'administration de la Fondation du ROM souhaite manifester sa reconnaissance aux membres du Service des bénévoles du Musée et aux organisations qui lui sont affiliées, de même qu'aux administrateurs de la campagne de financement de la Galerie des sciences de la Terre, aux membres du Comité consultatif de la Course ROM • Marche ROM CIBC, aux membres du comité du gala-bénéfice Douze arbres de Noël, ainsi qu'à ceux du comité du gala d'ouverture de la 26^e *Annual Antique Fair* de l'Association des antiquaires du Canada.

Cette liste a été établie à l'aide des registres de la Fondation du ROM les plus récents. En cas d'erreur ou d'omission, veuillez communiquer avec le bureau de la Fondation du ROM au (416) 586-5660.

MAJOR GIFTS AND PLEDGES/SOUSSCRIPTIONS ET DONS IMPORTANTS

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Le Cercle royal des entreprises regroupe les entreprises dont les dons généreux, pendant l'exercice 1994-1995, ont contribué à l'amélioration des collections, des travaux de recherche, des programmes destinés au grand public, des expositions, ainsi qu'à la planification de la Galerie des sciences de la Terre et à la réalisation des Galeries d'art chinois T. T. Tsui.

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ON 30 JUNE 1995



PERSONNEL DU MUSÉE ROYAL DE L'ONTARIO

JUSQU'AU 30 JUIN 1995

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McNeill, Dr. John, director

Riccardi, Ms. Elsebeth, acting senior
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Bureau du directeur associé, Administration et Finances

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Pamboukdjian, Ms. Mary, administrative
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Boyle, Ms. Lisa, development associate,
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Nielsen, Ms. Anita, development associate,
corporate & foundation giving
Platt, Ms. Sandra, development assistant,
special events

Savoie, Mr. Yves, executive director
Silverman, Ms. Alana, manager, individual
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Webb, Ms. Ann, manager, corporate and
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Weger, Ms. Gerlinda, development
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Chow, Mr. Joseph, engineer

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Leamen, Mr. Arthur, maintenance
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Thomson, Mr. James, engineer

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Garvin, Mr. David, exhibit preparator

Godin, Mr. Bernard, exhibit preparator

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O'Connor, Mr. Gerald, exhibit preparator

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Belfon, Ms. Michelle, database assistant
Bull, Ms. Jenny, database assistant
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Jackson, Mr. Bob, volunteer
Krug, Dr. John C., research fellow
Marsh, Ms. Rhonda, research assistant
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Metsger, Ms. Deborah, curatorial assistant
Ross, Mrs. Jeanette, departmental assistant
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Morris, Ms. Dael, technician

Rutland, Ms. Catherine, departmental assistant
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Hsu, Dr. James, curator
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Parker, Ms. Jeannie, technician
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Tsang, Dr. Ka Bo, curatorial assistant
Wrangham, Ms. Susan, departmental assistant
Wylie, Dr. Hugh, curatorial assistant

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Chen, Dr. Yadong, research fellow
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Coutinho, Miss Margaret, departmental secretary
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Wasteneys, Dr. Hardolph, post-doctoral fellow

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Coates, Dr. Kathryn, associate curator in charge
Eves, Mr. Michael, technician
Nadarajah, Mr. Ambujan, technician
Ruddell, Ms. Barbarann, departmental assistant
Stacey, Mr. Don, technician
Weisz, Mr. Dan, technician
Zubowski, Ms. Maureen, technician

Mammalogy Department/
Département de mammalogie
Borack, Mr. James, technician
Eger, Dr. Judith, associate curator
Engstrom, Dr. Mark, associate curator in charge
Ferguson, Mr. Lloyston, technician
Lim, Mr. Burton, curatorial assistant
Lortie, Miss Liliane, technician
Pankewycz, Ms. Christine, departmental assistant
Woodward, Ms. Susan, curatorial assistant

Mineralogy Department/
Département de minéralogie
Back, Mr. Malcolm, technician
Gait, Dr. Robert, curator in charge
Mandarino, Dr. Joseph, curator emeritus
Ottaway, Ms. Terri, technician
Ramik, Mr. Robert, technician
Sturman, Mr. Darko, associate curator
Wicks, Dr. Frederick, curator
Young, Ms. Debra, departmental assistant

New World Archaeology
Department/Département d'archéologie du Nouveau Monde
Daniels, Miss Peta, technician
Huston, Mr. Emil, artist
Jhirad, Mrs. Naomi, departmental assistant

Kapches, Dr. Mima, associate curator
Murphy, Miss Julia, editorial assistant
Pendergast, Dr. David, curator in charge
Storck, Dr. Peter, curator

Ornithology Department/
Département d'ornithologie
Ayley, Ms. Catherine, departmental assistant

Baker, Dr. Allan, curator in charge
Barlow, Dr. Jon, curator
Dick, Mr. James, curatorial assistant
Haddrath, Mr. Oliver, technician
James, Dr. Ross, associate curator
Millen, Mr. Bradley, technician
Murphy, Mr. Glenn, technician
Peck, Mr. Mark, technician

Textile Department/
Département des textiles
Elliott, Ms. Shannon, technician
Ferguson, Mrs. Greta, departmental assistant
Hood, Dr. Adrienne, associate curator
Liivandi, Ms. Anu, curatorial assistant
Mackie, Miss Louise, curator in charge

Vertebrate Palaeontology
Department/Département de paléontologie des vertébrés
Ecclestone, Mr. Ted, technician
Iwama, Mr. Brian, technician
McGowan, Dr. Chris, curator
Morrison, Mr. Ian, technician
Nicklin, Mr. Ian, machinist
Seymour, Mr. Kevin, curatorial assistant
Skrabec, Ms. Catherine, departmental assistant
Sues, Dr. Hans-Dieter, associate curator in charge

West Asian Department/
Département de l'Asie occidentale
Charing, Ms. Jean, departmental assistant
Ciuk, Mr. Krzysztof, curatorial assistant
Golombek, Dr. Lisa, curator in charge
Keall, Dr. Edward, curator
Mason, Mr. Robert, technician
Pratt, Mr. William, technician
Young, Dr. T. Cuyler, Jr., director emeritus & curator

Gardiner Museum/Musée Gardiner
Chilton, Ms. Meredith, curator
Jefferies, Ms. Susan, programs coordinator
Nowers, Mrs. Jeannette, sales assistant
Pearl, Ms. Anne Louise, shop manager
Szyszko, Ms. Anna, office coordinator
Wolfe, Ms. Diane, programs coordinator

Institute of Contemporary Culture/Institut de culture contemporaine
Collinson, Dr. Howard, head
Del Degan, Ms. Maureen, technician/assistant

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COLLECTIONS**

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Coxon, Ms. Helen, conservator
Dziadowiec, Mrs. Ewa, conservator
Fenn, Ms. Julia, conservator
Krasuski, Mrs. Izabella, conservator
McKay, Ms. Diane, conservator
Pletsch, Miss Joan, conservator
Rice, Ms. Barbara, assistant documentation
officer
Richardson, Ms. Susan, documentation
officer
Stock, Ms. Susan, conservator
Tokarek, Mr. Raymond, conservator
Toogood, Mr. Christopher, conservator
Webb, Ms. Marianne, conservator

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Bahal, Mr. Nur, loans coordinator
Boyle, Mr. Brian, photography coordinator
Conliffe, Ms. Gillian, acquisitions & records
coordinator
Fanuzzi, Ms. Lisa, data entry clerk
Friedman, Mr. Gary, computerized records
coordinator
Hayes, Ms. Lisa, registration assistant
Howells, Mr. Gordon, registration assistant
McEachern, Ms. Cara, acting registrar
Moore, Ms. Marili, collections management
technician
Nighman, Ms. Leanne, departmental
assistant
Pearson, Ms. Gillian, registrar
Pozniak, Mr. Ron, darkroom technician
Shimwell, Mrs. Deirdre, departmental
secretary

**Library & Archives/
Bibliothèque et Archives**
Goodwin, Ms. Charlotte, library technician
Guthrie-McNaughton, Mrs. Isabella,
librarian
Hick, Ms. Sharon, librarian
Luneau, Ms. Debra, library technician
Matthews, Ms. Julia, head
Ramjass, Mrs. Champa, library technician
Rittersporn, Miss Judy, library technician
Shubert, Mr. Steven, contract librarian
Smith, Mr. Arthur, librarian
Wu, Ms. Irene, library technician

**HUMAN RESOURCES
DIVISION/DIVISION DES
RESSOURCES HUMAINES**

Comish, Ms. Carolyn, pension, benefits &
records assistant
Riccardi, Ms. Elsebeth, manager
Seniuk, Ms. Lisa, health & safety coordinator

Sprong, Ms. Manon, human resources
assistant
Wong, Ms. Peggy, human resources
coordinator

**PUBLIC PROGRAMS AND
EXHIBITS/DIVISION DES
PROGRAMMES PUBLICS ET
DES EXPOSITIONS**

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Programmes éducatifs**
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Breton, Ms. Jacqueline, bilingual teacher
Davis, Mrs. Mary, receptionist
Gahm, Ms. Nancy, teacher
Gibson-Kirwin, Ms. Gayle, teacher
Ide, Mr. John, teacher
Jenkins, Mrs. Marilyn, teacher
Lavoie, Mr. Jacques, teacher
MacDonald, Ms. Elisa, departmental
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Dewar, Mr. Ken, programs coordinator
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Jefferies, Ms. Susan, programs coordinator,
Gardiner Museum
Lesychyn, Ms. Luba, administrative ser-
vices coordinator
Toth, Mr. Paul, programs coordinator
Wolfe, Ms. Diane, programs coordinator,
contract, Gardiner Museum

**Discovery Centre/Centre des
découvertes**
Stein, Mrs. Betty, discovery gallery
coordinator

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diffusion externe**
Baker, Mr. William, outreach community
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Campbell, Ms. Barbara, outreach school
services coordinator
Plouffe, Ms. Mary, outreach support
services coordinator
Rinaldo, Mr. David, manager, outreach
services

**Exhibit Development/
Services des expositions**
Marshall, Mrs. Laura, departmental
assistant
Petri, Mr. Stephen, chief designer
Rahimi, Mr. Dan, head
Design/Conception
Boyer-Tarlo, Mrs. Danielle, exhibit designer
Fregonese, Mr. Enzo, design technologist
Herbener, Ms. Kim, graphic designer
Lau, Ms. Fonny, graphic designer
Lee, Fang-Pin, exhibit designer
Mark, Ms. Mary, exhibit designer
Medley, Mr. Andrew, exhibit designer

Sanzo, Mr. Gene, senior design
technologist
Siegrist, Mr. Eric, graphic designer

**Project Management/Gestion
des projets**
Drusian, Ms. Lory, project manager,
travelling exhibitions
Govan, Ms. Irena, project manager
Moore, Mr. Tim, project manager, special
projects

**Exhibit Programming/
Programmation des expositions**
Johnson, Ms. Rita, interpretive planner
Lahey, Mr. Richard, interpretive planner
Lockett, Ms. Christine, manager
Montgomery, Ms. Maria, exhibitions
assistant
Spencer, Mr. Steven, exhibit
programmer/interpretive planner
Walker, Ms. Eileen, interpretive planner
Welch, Ms. Margo, head

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Services en français**
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Combret, Ms. Hélène, French editor
Gautry, Ms. Catherine, translator
La-Tran, Ms. Sydney, office assistant
Simard, Ms. Henriette, secretary

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Communications stratégiques**

Administration/Administration
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Meale, Ms. Mary Lou, office assistant,
accounting

**Advertising & Promotions/
Publicité et promotions**
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coordinator
Campbell, Mr. Robert, marketing assistant
Leaper, Ms. Nicole, marketing coordinator
Longmore, Ms. Anne, manager
Salvati, Ms. Valerie, promotions coordinator

Media Relations/Relations-médias
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Fuentes-Pattison, Ms. Mary, media
relations assistant
Krever, Ms. Catherine, publicist
Sculthorpe, Ms. Patricia, manager

**Visitor Reception and Information/
Accueil, renseignements aux visiteurs**
Boily, Ms. Pauline, visitor representative
Mardus, Ms. Helen, visitor representative
Mark, Ms. Luna, visitor representative
Ortiz, Ms. Mabelle, visitor representative,
switchboard
Trojman, Ms. Estrella, visitor representative
Wisner-Thomson, Ms. Rike, manager

**Department of Museum Volunteers/
Service des bénévoles du Musée**
McKay, Mrs. Elsa, departmental assistant

**McLaughlin Planetarium/
Planétarium McLaughlin**
Baillargeon, Mr. Robert, photographer
Beckford, Ms. Ceceil, ticket seller
Billinger, Mr. Dieter, planetarium
technician, electronics
Clarke, Dr. Thomas, head
Crowe, Ms. Kristine, computer graphics
producer
Edwards-Davies, Ms. Judy, departmental
secretary
Gomes, Mr. Carlos, planetarium technician,
machinist
Ireland, Mr. William, graphic artist
Jessop, Mr. Frederick, technical supervisor
Kinsman, Mr. David, operations manager
Mariotti, Mrs. Lucy, head guide
McDonald, Mr. Michael, planetarium
technician
McGregor, Mr. Ian, planetarium educator
Mozel, Mr. Philip, producer/educator
Prasad, Mrs. Sandra, guide
Ramkissoon, Mrs. Joan, guide
Rotundo, Mrs. Emanuela, advance booking
clerk
Sasaki, Mr. Chris, senior producer

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Services/Services des renseigne-
ments technologiques**
Dreager, Mr. Randy, audio-visual analyst
Green, Ms. Linda, computer systems
administrator
Hushion, Mr. Tony, chief information
officer
Kanani, Ms. Saryu, client services
coordinator
Rabinovich, Mr. Mordechai, senior systems
engineer
Wilburn, Mr. Eugene, senior systems
analyst
Wujec, Mr. Tom, manager, digital media
services

**Membership Services/
Service des adhésions**
Govan, Ms. Julie, marketing assistant
Gregoire, Ms. Deborah, processing clerk
Jen, Mr. Calvin, marketing
outreach/administrative assistant
Kordiuk, Ms. Aria, head
Morris, Ms. Hermilyn, receptionist/
processing clerk
Murchison, Ms. Deirdre, systems &
processing coordinator
Parkes, Ms. Suzanne, membership services
coordinator

ROYAL ONTARIO MUSEUM STAFF PUBLICATIONS

1 JULY 1994 TO 30 JUNE 1995



PUBLICATIONS DE MEMBRES DU PERSONNEL DU MUSÉE ROYAL DE L'ONTARIO

DU 1^{ER} JUILLET 1994 AU 30 JUIN 1995

The ROM's collections form the basis for investigations into the natural sciences, archaeology, and the arts. In keeping with the Museum's mission, professional, technical, and general publications by ROM staff are an important means of communicating the significance of these studies to audiences at all levels.

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BERMANEC, V., T. ARMBRUSTER, D. TIBLJAS,

D. STURMAN, and G. KNIEWALD

1994 [Abstract] Tuzlaite, $\text{NaCaB}_5\text{O}_4(\text{OH})_2\text{-}3\text{H}_2\text{O}$, a new mineral with a pentaborate sheet-structure from the Tuzla salt mine, Bosnia and Herzegovina. International Mineralogical Association 16th General Meeting, Pisa (4-9 September, 1994), Abstracts:41.

BOYLE, B.

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J. A. PERCIVAL

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F. P. MITROFANOV

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List compiled by Judy Rittersporn, Library and Archives/
Liste compilée par Judy Rittersporn, Bibliothèque et Archives

THE ROYAL ONTARIO MUSEUM AUDITORS' REPORT AND FINANCIAL STATEMENTS

To the Trustees of The Royal Ontario Museum

We have audited the balance sheet of The Royal Ontario Museum as at June 30, 1995 and the statements of financial operations and cash flows for the year then ended. These financial statements are the responsibility of the Museum's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Museum as at June 30, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements.

Ernst & Young

Toronto, Canada,
September 8, 1995.

Chartered Accountants

THE ROYAL ONTARIO MUSEUM

(Incorporated by special act of the Ontario Legislature as a corporation without share capital)

BALANCE SHEET AS AT JUNE 30

| ASSETS | Operating Funds | | Restricted Funds | | Endowment Funds | | Capital Funds | | Total | |
|--|-----------------|-------|------------------|-------|-----------------|-------|---------------|-------|--------|--------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| (in thousands of dollars) | | | | | | | | | | |
| Cash, short-term investments and accrued interest (at cost which approximates market value) | 822 | 2,424 | 2,164 | 4,324 | 154 | 217 | 6,971 | 8,096 | 10,111 | 15,061 |
| Marketable securities, at market value | | | 352 | 260 | 1,224 | 1,321 | | | 1,576 | 1,581 |
| Accounts receivable | 478 | 170 | 121 | 157 | 67 | | 18 | 13 | 684 | 340 |
| Pledges receivable (note 4) | 5 | 27 | 4 | 22 | 2 | 7 | 634 | 375 | 645 | 431 |
| Grants receivable | | 8 | 2 | | | | | | 2 | 8 |
| Inventories | 788 | 652 | 2 | 3 | | | | | 790 | 655 |
| Deferred costs | 2,212 | 1,629 | 75 | 25 | | | | 1 | 2,287 | 1,655 |
| Fixed assets at cost net of accumulated depreciation (1995 - \$237; 1994 - \$190) (note 1(g)) | 188 | 187 | | | | | | | 188 | 187 |
| | 4,493 | 5,097 | 2,720 | 4,791 | 1,447 | 1,545 | 7,623 | 8,485 | 16,283 | 19,918 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| Accounts payable and accrued liabilities | 1,538 | 1,760 | 5 | 421 | 13 | | 5 | 315 | 610 | 1,871 |
| Deferred revenue | 2,568 | 2,959 | 76 | 148 | | | | | | 2,644 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 4,106 | 4,719 | 81 | 569 | 13 | 5 | 315 | 610 | 4,515 | 5,903 |
| Fund balances | 387 | 378 | 2,639 | 4,222 | 1,434 | 1,540 | 7,308 | 7,875 | 11,768 | 14,015 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 4,493 | 5,097 | 2,720 | 4,791 | 1,447 | 1,545 | 7,623 | 8,485 | 16,283 | 19,918 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

(See accompanying notes)

On behalf of the Board

Elizabeth Samuel

Elizabeth Samuel, Trustee

Susanne Loewen

Susanne Loewen, Trustee

THE ROYAL ONTARIO MUSEUM
STATEMENT OF FINANCIAL OPERATIONS
YEAR ENDED JUNE 30

| | Operating Funds | | Restricted Funds | | Endowment Funds | | Capital Funds | | Total | |
|--|-----------------|--------|------------------|---------|-----------------|-------|---------------|---------|---------|---------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| (in thousands of dollars) | | | | | | | | | | |
| REVENUES: | | | | | | | | | | |
| Grants | | | | | | | | | | |
| Province of Ontario | 20,733 | 20,742 | | | | | | | 20,733 | 20,742 |
| - base | | | | | | | | | | |
| - other | 71 | 131 | 289 | 324 | | | | 1,550 | | 1,910 |
| Government of Canada | 178 | 179 | 230 | 163 | | | | | 408 | 342 |
| The Royal Ontario Museum Foundation | | | | | | | | | | |
| - Exhibits and programs sponsorship | 196 | 171 | 65 | 36 | | | | 1,259 | 874 | 1,520 |
| - Other | 10 | 61 | 584 | 454 | 7 | 1 | | | 601 | 516 |
| Museum generated | | | | | | | | | | |
| Admission fees | | | | | | | | | | |
| - General and exhibitions | 1,439 | 1,444 | | | | | | | 1,439 | 1,444 |
| - Planetarium | 492 | 497 | | | | | | | 492 | 497 |
| Museum programs | 913 | 931 | | | | | | | 913 | 931 |
| Professional services | | | 686 | 701 | | | | | 686 | 701 |
| Investment income | 258 | 392 | 295 | 358 | 188 | 148 | 366 | 200 | 1,107 | 1,098 |
| Donations | 40 | 40 | 7,222 | 3,724 | 1 | 24 | 6 | 42 | 7,269 | 3,830 |
| Other | 113 | 116 | 81 | 44 | | | | 83 | 277 | 160 |
| Museum services net income | | | | | | | | | | |
| (loss) (note 5) | | | | | | | | | | |
| Food services | 323 | (46) | | | | | | | 323 | (46) |
| Gift shops | 40 | (13) | | | | | | | 40 | (13) |
| Membership | 276 | 152 | | | | | | | 276 | 152 |
| Total revenues | 25,082 | 24,797 | 9,452 | 5,804 | 196 | 173 | 3,264 | 1,116 | 37,994 | 31,890 |
| | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| EXPENDITURES: | | | | | | | | | | |
| Curatorial and collections | | | | | | | | | | |
| management | 9,458 | 9,723 | 1,277 | 1,603 | 16 | 25 | | | 10,751 | 11,351 |
| Building, security and visitor services | 5,440 | 5,630 | | | | | | | 5,440 | 5,630 |
| General and administration | 2,757 | 2,728 | 266 | 527 | | | | | 3,023 | 3,255 |
| Education and public programs | 1,821 | 1,692 | | 21 | | | | | 1,821 | 1,713 |
| Library and information services | 1,441 | 1,301 | 71 | 1 | | | | | 1,512 | 1,302 |
| Exhibition and gallery development | 1,440 | 1,064 | | 29 | | | 2,419 | 1,667 | 3,859 | 2,760 |
| Marketing and public relations | 1,094 | 1,144 | | | | | | | 1,094 | 1,144 |
| Planetarium | 1,093 | 1,082 | 103 | 67 | 4 | 89 | | | 1,200 | 1,238 |
| Temporary exhibitions | 529 | 422 | 130 | 107 | | | | | 659 | 529 |
| Building renovations and improvements | | | | | | | 1,381 | 6,307 | 1,381 | 6,307 |
| Artifacts and specimens | | | 9,188 | 5,342 | 49 | 33 | | | 9,237 | 5,375 |
| Total expenditures | 25,073 | 24,786 | 11,035 | 7,697 | 69 | 147 | 3,800 | 7,974 | 39,977 | 40,604 |
| | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Excess (deficiency) of revenues over expenditures | 9 | 11 | (1,583) | (1,893) | 127 | 26 | (536) | (6,858) | (1,983) | (8,714) |
| Transfers between funds | | | | 73 | | 5 | | | (78) | |
| Transfer to the Royal Ontario Museum | | | | | | | | | | |
| Foundation (note 3) | | | | | (233) | | | (31) | (350) | (264) |
| Fund balances, beginning of year | 378 | 367 | 4,222 | 6,042 | 1,540 | 1,509 | 7,875 | 15,161 | 14,015 | 23,079 |
| Fund balances, end of year | 387 | 378 | 2,639 | 4,222 | 1,434 | 1,540 | 7,308 | 7,875 | 11,768 | 14,015 |
| | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

(See accompanying notes)

THE ROYAL ONTARIO MUSEUM
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30

| | Operating Funds | | Restricted Funds | | Endowment Funds | | Capital Funds | | Total | |
|---|-----------------|---------------|------------------|--------------|-----------------|------------|----------------|----------------|----------------|----------------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| (in thousands of dollars) | | | | | | | | | | |
| CASH RECEIVED FROM: | | | | | | | | | | |
| Grants from governments | 20,862 | 21,191 | 439 | 424 | | | 1,550 | | 22,851 | 21,615 |
| Grants from the Royal Ontario Museum | | | | | | | | | | |
| Foundation | 159 | 279 | 675 | 499 | 7 | 1 | 1,000 | 1,158 | 1,841 | 1,937 |
| Admissions, programs, ancillary operations | | | | | | | | | | |
| and other income | 3,143 | 3,373 | 773 | 751 | | | 83 | | 3,999 | 4,124 |
| Investment income | 258 | 392 | 295 | 358 | 188 | 148 | 366 | 200 | 1,107 | 1,098 |
| Donations | 14 | 21 | 116 | 1,036 | 6 | 38 | 6 | 42 | 142 | 1,137 |
| Sale (purchase) of marketable securities | | | (92) | 210 | 97 | 212 | | | 5 | 422 |
| Total cash received | <u>24,436</u> | <u>25,256</u> | <u>2,206</u> | <u>3,278</u> | <u>298</u> | <u>399</u> | <u>3,005</u> | <u>1,400</u> | <u>29,945</u> | <u>30,333</u> |
| CASH PAID FOR: | | | | | | | | | | |
| Salaries, wages and benefits | 19,952 | 18,849 | 659 | 733 | | | 980 | 1,391 | 21,591 | 20,973 |
| Goods and services | 6,086 | 6,817 | 3,707 | 3,601 | 128 | 208 | 3,119 | 7,119 | 13,040 | 17,745 |
| Transfers between funds | | | | (73) | | (5) | | | 78 | |
| Transfers to the Royal Ontario Museum | | | | | | | | | | |
| Foundation | | | | | 233 | | 31 | 350 | 264 | 350 |
| Total cash paid | <u>26,038</u> | <u>25,666</u> | <u>4,366</u> | <u>4,261</u> | <u>361</u> | <u>203</u> | <u>4,130</u> | <u>8,938</u> | <u>34,895</u> | <u>39,068</u> |
| Net increase (decrease) in cash | (1,602) | (410) | (2,160) | (983) | (63) | 196 | (1,125) | (7,538) | (4,950) | (8,735) |
| Cash, short term investments and accrued interest, beginning of year | 2,424 | 2,834 | 4,324 | 5,307 | 217 | 21 | 8,096 | 15,634 | 15,061 | 23,796 |
| Cash, short term investments and accrued interest, end of year | 822 | 2,424 | 2,164 | 4,324 | 154 | 217 | 6,971 | 8,096 | 10,111 | 15,061 |

(See accompanying notes)

THE ROYAL ONTARIO MUSEUM NOTES TO FINANCIAL STATEMENTS JUNE 30, 1995

1. Summary of significant accounting policies

The financial statements of The Royal Ontario Museum (the "Museum") have been prepared by management in accordance with generally accepted accounting principles with the exception of the accounting treatment of vacation pay of salaried employees (note 1(c)). The Museum is a scheduled agency of the Province of Ontario and accordingly is not required to prepare its financial statements in accordance with generally accepted accounting principles as set out in accounting recommendations issued by The Canadian Institute of Chartered Accountants.

The following summary of accounting policies is set forth to facilitate the understanding of these financial statements.

(a) Fund Accounting -

In order to ensure observance of the limitations and restrictions placed on the use of resources available to the Museum, the accounts of the Museum are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the donors or in accordance with directives issued by the Board of Trustees. Transfers between funds are made when it is considered appropriate and authorized by the Board of Trustees. For financial reporting purposes, the accounts have been classified into the following four groupings:

(i) **Operating Funds** - These include the day-to-day operating transactions of the Museum.

(ii) **Restricted Funds** - These include amounts received by the Museum that are designated by donors, the Board of Trustees or Museum management to be restricted to certain expenditures. The restricted funds include the following:

Research and acquisition grants -

Funds received from various governments, private agencies and the Royal Ontario Museum Foundation ("the Foundation") to finance specific research projects.

Museum restricted reserves -

Funds for special purposes which have been reserved in accordance with directives issued by the donor, the Board of Trustees or by Museum management.

Departmental reserves -

Funds received from cross-appointment teaching and other activities of staff in the curatorial and other Museum departments to assist in the financing of departmental expenditures.

Reference is made to note 6 for details of the restricted funds.

(iii) Endowment Funds-

These include amounts received and pledged to create endowment funds, investment income thereon and the expenditure of funds in accordance with the terms of the endowment.

Reference is made to note 7 for details of the endowment funds.

(iv) Capital Funds-

These include amounts received and pledged to design and install exhibits in the Museum's gallery spaces. These also include funds received for other specific capital improvement projects.

Reference is made to note 8 for details of the capital funds.

(b) Bequests, donations and grants -

Bequests, donations and capital project grants are recorded as revenues when pledged at their estimated realizable value. Grants for operations are recorded as revenues during the year when the related expenditures are recorded.

(c) Vacation pay -

Vacation pay is accrued when earned for hourly paid employees and is recorded when paid for salaried employees.

(d) Marketable securities -

The Museum holds investments in marketable securities primarily through participation in pooled funds. Investments in pooled fund units and other marketable securities are carried at market value. Increases or decreases in the market value of marketable securities are recorded as investment income in the year in which they occur.

(e) Inventories -

Inventories, which consist mainly of gift shop items held for sale, publications and supplies, are stated at the lower of average cost and net realizable value.

(f) Deferred costs -

Costs of exhibitions are deferred until the exhibitions are opened to the public and then are charged to operations over the period of the exhibitions to which they relate.

Pension expense is determined on an actuarial basis in accordance with generally accepted accounting principles. Contributions by the Museum to the pension plan in excess of pension expense during the year are recorded as deferred costs.

(g) Fixed assets -

The land, buildings, collections and contents are each carried in the accounts at a nominal value of \$1. Construction costs and other fixed asset additions relating to non-revenue producing activities are expensed. Equipment, furniture and fixtures relating to the Museum's services and other revenue-producing operations are capitalized and depreciated over the estimated useful lives of the assets.

Artifacts and specimens which are acquired by gift during the year are recorded as donation revenue at their appraised values. The cost or appraised value of gifts, artifacts and specimens acquired during the year is expensed.

(h) Expenditures -

Expenditures are reported in the statement of financial operations of the operating funds on a functional basis. Expenditures by category comprise:

| | 1995 | 1994 |
|------------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Year ended June 30 | | |
| Salaries, wages and benefits | 18,939 | 18,552 |
| Purchased goods and services | 6,134 | 6,234 |
| | 25,073 | 24,786 |

(i) Donated services -

Volunteers perform various services on behalf of the Museum. The value of these donated services is not recorded in the accounts.

2. Reclassification of funds

The Museum has reclassified funds for financial reporting purposes into the groupings disclosed in note 1(a). Different fund groupings were presented in prior years' financial statements. The change has no effect on total assets and liabilities at June 30, 1995 and the total excess (deficiency) of revenues over expenditures for the year then ended.

The comparative financial statements have been reclassified from the statements previously presented to conform to the presentation of the 1995 financial statements.

3. The Royal Ontario Museum Foundation

The Foundation was incorporated on July 1, 1992 to co-ordinate all private-sector fundraising activities undertaken on behalf of the Museum, the George R. Gardiner Museum of Ceramic Art (the "Gardiner Museum") and their affiliates. The objective of the Foundation is to enhance exhibition and public programs, research and acquisitions.

During the year, the Museum transferred funds amounting to \$264,000 (1994-\$350,000) in aggregate to the Foundation. The Foundation made grants to the Museum amounting to \$2,074,000 (1994-\$1,645,000).

The accounts of the Foundation are presented separately and are not consolidated in these financial statements. The capital and unexpended income of the Foundation amount to \$12,625,000 at June 30, 1995 (1994-\$8,616,000).

4. Pledges receivable

The balance in capital funds include \$472,000 (1994-nil) due from the Foundation, which will be paid to the Museum when the funds are received by the Foundation from the donors.

Pledges receivable from donors, directly or through the Foundation, are substantially due within one year.

5. Museum services

Certain revenue-producing operations of the Museum are presented on a net basis in the statement of financial operations since their revenues and expenditures are directly related. The gross revenues and expenditures of these operations are as follows:

| | Revenues | Expenditure | Net income (loss) |
|---------------------------|----------|-------------|----------------------|
| (in thousands of dollars) | | | |

Year ended June 30, 1995

| | | | |
|---------------|-------|-------|-----|
| Food services | 1,133 | 810 | 323 |
| Gift shops | 1,464 | 1,424 | 40 |
| Membership | 1,245 | 969 | 276 |

Year ended June 30, 1994

| | | | |
|---------------|-------|-------|------|
| Food services | 1,424 | 1,470 | (46) |
| Gift shops | 1,248 | 1,261 | (13) |
| Membership | 1,142 | 990 | 152 |

6. Restricted funds

A summary of the changes in the various restricted fund balances for fiscal 1995 is as follows:

| | Funds June 30, 1994 | Revenues | Expend- itures | Funds June 30, 1995 |
|---------------------------|---------------------------|----------|-------------------|---------------------------|
| (in thousands of dollars) | | | | |

Research and acquisition grants

| | | | |
|-----|-----|-----|-----|
| 170 | 683 | 557 | 296 |
|-----|-----|-----|-----|

Museum restricted reserves

| | | | |
|-------|-------|-------|-------|
| 3,274 | 8,231 | 9,925 | 1,580 |
|-------|-------|-------|-------|

Departmental reserves

| | | | |
|-------|-------|--------|-------|
| 778 | 538 | 553 | 763 |
| 4,222 | 9,452 | 11,035 | 2,639 |

The Museum has received \$17,264,000, including investment income, as a beneficiary of an estate, of which \$167,000 was recorded as revenue in Museum restricted reserves during the year ended June 30, 1995 (1994 - \$1,172,000).

In accordance with the terms of the bequest, the Museum has spent by June 17, 1995 all of the bequest and the related investment income on the acquisition of oriental and far eastern artifacts.

7. Endowment funds

A summary of the changes in endowment capital and expendable funds for fiscal 1995 is as follows:

| | Funds June 30, 1994 | Revenues | Expend- itures | Funds June 30, 1995 |
|---------------------------|---------------------------|----------|-------------------|---------------------------|
| (in thousands of dollars) | | | | |

Endowment capital

| | | | |
|-----|---|-------|-----|
| 947 | 9 | (171) | 785 |
|-----|---|-------|-----|

Expendable funds

| | | | | |
|-------|-----|----|-------|-------|
| 593 | 187 | 69 | (62) | 649 |
| 1,540 | 196 | 69 | (233) | 1,434 |

8. Capital funds

A summary of the changes in the various capital fund balances for fiscal 1995 is as follows:

| | Funds June 30, 1994 | Revenues | Expend- itures | Funds June 30, 1995 |
|---------------------------|---------------------------|----------|-------------------|---------------------------|
| (in thousands of dollars) | | | | |

Gallery development

| | | | | |
|-------|-------|-------|-----|-------|
| 4,815 | 1,545 | 2,419 | 969 | 4,910 |
|-------|-------|-------|-----|-------|

Major capital improvement grants

| | | | | |
|-------|-------|-------|---------|-------|
| 3,060 | 1,719 | 1,381 | (1,000) | 2,398 |
| 7,875 | 3,264 | 3,800 | (31) | 7,308 |

During the year the Museum received approval to transfer capital improvement grants previously received of \$1,000,000 to gallery development in support of the Earth Sciences Gallery.

9. Pension Plan

The Museum maintains a contributory defined benefits pension plan which covers all of its employees and pensioners. The plan provides pensions based on length of service and final average earnings.

Actuarial reports prepared during the year, which were based on management's best estimate of projections of employees' compensation levels to the time of retirement, indicate that the present value of accrued pension benefits, and the net assets available to provide for the benefits at market-related values, are as follows:

| | June 30, 1995 | June 30, 1994 |
|---------------------------|------------------|------------------|
| (in thousands of dollars) | | |

| | | |
|--------------------------|--------|--------|
| Pension fund assets | 31,058 | 28,620 |
| Accrued pension benefits | 27,121 | 24,520 |
| Surplus | 3,937 | 4,100 |

The pension expense of \$138,000 (1994-\$112,000) includes the amortization of experience gains and losses. These amounts are being amortized on a straight-line basis over a period of 16 years.

10. Income taxes

The Museum is registered as a charitable organization under the Income Tax Act (Canada) (the "Act") and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Museum must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

11. The George R. Gardiner Museum of Ceramic Art

As a result of the operational integration of the Museum and the Gardiner Museum:

- (a) admissions revenues received by the Museum or the Gardiner Museum entitle visitors to visit both museums;
- (b) the Museum pays for certain expenditures on behalf of the Gardiner Museum for which it is reimbursed at cost;
- (c) the Museum provides additional funding where necessary to enable the Gardiner Museum to maintain programs; and
- (d) the Museum provides certain administrative and other services to the Gardiner Museum at no cost.

The accounts of the Gardiner Museum are presented separately and are not consolidated in these financial statements.

MUSÉE ROYAL DE L'ONTARIO

RAPPORT DES VÉRIFICATEURS

ET ÉTATS FINANCIERS

Aux administrateurs du Musée royal de l'Ontario

Nous avons vérifié le bilan du Musée royal de l'Ontario au 30 juin 1995 et les états des résultats et des mouvements de trésorerie de l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction du Musée. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir un degré raisonnable de certitude quant à l'absence d'inexactitudes importantes dans les états financiers. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers présentent fidèlement, à tous égards importants, la situation financière du Musée au 30 juin 1995 ainsi que les résultats de ses activités et l'évolution de sa situation financière pour l'exercice terminé à cette date selon les principes comptables décrits à la note 1 afférente aux états financiers.

Ernst & Young

Toronto, Canada,
le 8 septembre 1995

Comptables agréés

MUSÉE ROYAL DE L'ONTARIO

(Constitué en vertu d'une loi spéciale du parlement de l'Ontario à titre de corporation sans capital social)

BILANS AUX 30 JUIN

| ACTIF | Fonds d'administration générale | | Fonds assujettis à des restrictions | | Fonds de dotation | | Fonds de capital et d'emprunt | | Total | |
|--|---------------------------------------|--------------|---|--------------|----------------------|---------------|-------------------------------------|--------------|---------------|---------------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande] | | | | | | | | | | |
| 822 | 2 424 | 2 164 | 4 324 | 154 | 217 | 6 971 | 8 096 | 10 111 | 15 061 | |
| | | | | | | [en milliers] | | | | |
| Titres négociables à la valeur marchande | | | | | | | | | | |
| | | 352 | 260 | 1 224 | 1 321 | | | | | |
| 478 | 170 | 121 | 157 | 67 | | 18 | 13 | 684 | 340 | |
| Débiteurs | | | | | | | | | | |
| | | | | | | | | | | |
| Promesses de dons à recevoir [note 4] | | | | | | | | | | |
| 5 | 27 | 4 | 22 | 2 | 7 | 634 | 375 | 645 | 431 | |
| | | | | | | | | | | |
| Subventions à recevoir | | | | | | | | | | |
| | | 8 | 2 | | | | | 2 | 8 | |
| Stocks | | | | | | | | | | |
| 788 | 652 | 2 | 3 | | | | | 790 | 655 | |
| Charges comptabilisées d'avance | | | | | | | | | | |
| 2 212 | 1 629 | 75 | 25 | | | | 1 | 2 287 | 1 655 | |
| Immobilisations au coût, déduction faite de l'amortissement cumulé [237 \$ en 1995; 190 \$ en 1994] [note 1 g]) | | | | | | | | | | |
| | 188 | 187 | | | | | | 188 | 187 | |
| | | | | | | | | | | |
| | 4 493 | 5 097 | 2 720 | 4 791 | 1 447 | 1 545 | 7 623 | 8 485 | 16 283 | 19 918 |
| | | | | | | | | | | |

| | | | | | | | | | | |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| PASSIF ET SOLDES DES FONDS | | | | | | | | | | |
| Créditeurs et charges à payer | 1 538 | 1 760 | 5 | 421 | 13 | 5 | 315 | 610 | 1 871 | 2 796 |
| Produits comptabilisés d'avance | 2 568 | 2 959 | 76 | 148 | | | | | 2 644 | 3 107 |
| | 4 106 | 4 719 | 81 | 569 | 13 | 5 | 315 | 610 | 4 515 | 5 903 |
| Solde des fonds | 387 | 378 | 2 639 | 4 222 | 1 434 | 1 540 | 7 308 | 7 875 | 11 768 | 14 015 |
| | | | | | | | | | | |
| | 4 493 | 5 097 | 2 720 | 4 791 | 1 447 | 1 545 | 7 623 | 8 485 | 16 283 | 19 918 |

Voir les notes afférentes aux états financiers.

Au nom du Conseil,

Elizabeth Samuel

Elizabeth Samuel, administratrice

Susanne Loewen

Susanne Loewen, administratrice

MUSÉE ROYAL DE L'ONTARIO
ÉTATS DES RÉSULTATS
EXERCICES TERMINÉS LES 30 JUIN

| | Fonds d'administration générale | | Fonds assujettis à des restrictions | | Fonds de dotation | | Fonds de capital et d'emprunt | | Total | |
|---|---------------------------------------|---------------|---|----------------|----------------------|--------------|-------------------------------------|----------------|----------------|----------------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| [en milliers] | | | | | | | | | | |
| PRODUITS | | | | | | | | | | |
| Subventions | | | | | | | | | | |
| Province de l'Ontario | 20 733 | 20 742 | | | | | | | 20 733 | 20 742 |
| – de base | | | | | | | | | | |
| – autres | 71 | 131 | 289 | 324 | | | | 1 550 | 1 910 | 455 |
| Gouvernement du Canada | 178 | 179 | 230 | 163 | | | | | 408 | 342 |
| Fondation du Musée royal de l'Ontario | | | | | | | | | | |
| – Parrainage d'expositions et de programmes | 196 | 171 | 65 | 36 | | | 1 259 | 874 | 1 520 | 1 081 |
| – Autres | 10 | 61 | 584 | 454 | 7 | 1 | | | 601 | 516 |
| Produits découlant du Musée | | | | | | | | | | |
| Prix d'entrée | | | | | | | | | | |
| – Général et expositions | 1 439 | 1 444 | | | | | | | 1 439 | 1 444 |
| – Planétarium | 492 | 497 | | | | | | | 492 | 497 |
| Programmes du Musée | 913 | 931 | | | | | | | 913 | 931 |
| Services professionnels | | | 686 | 701 | | | | | 686 | 701 |
| Revenu de placements | 258 | 392 | 295 | 358 | 188 | 148 | 366 | 200 | 1 107 | 1 098 |
| Dons | 40 | 40 | 7 222 | 3 724 | 1 | 24 | 6 | 42 | 7 269 | 3 830 |
| Divers | 113 | 116 | 81 | 44 | | | 83 | | 277 | 160 |
| Revenu net (perte nette) | | | | | | | | | | |
| des services du Musée [note 5] | | | | | | | | | | |
| Services alimentaires | 323 | (46) | | | | | | | 323 | (46) |
| Boutiques | 40 | (13) | | | | | | | 40 | (13) |
| Adhésions | 276 | 152 | | | | | | | 276 | 152 |
| Total des produits | 25 082 | 24 797 | 9 452 | 5 804 | 196 | 173 | 3 264 | 1 116 | 37 994 | 31 890 |
| CHARGES | | | | | | | | | | |
| Conservation et gestion de collections | 9 458 | 9 723 | 1 277 | 1 603 | 16 | 25 | | | 10 751 | 11 351 |
| Bâtiments, sécurité et services aux visiteurs | 5 440 | 5 630 | | | | | | | 5 440 | 5 630 |
| Charges générales et administratives | 2 757 | 2 728 | 266 | 527 | | | | | 3 023 | 3 255 |
| Programmes éducatifs et grand public | 1 821 | 1 692 | | 21 | | | | | 1 821 | 1 713 |
| Bibliothèque et services d'information | 1 441 | 1 301 | 71 | 1 | | | | | 1 512 | 1 302 |
| Aménagement des expositions et galeries | 1 440 | 1 064 | | 29 | | | 2 419 | 1 667 | 3 859 | 2 760 |
| Commercialisation et relations publiques | 1 094 | 1 144 | | | | | | | 1 094 | 1 144 |
| Planétarium | 1 093 | 1 082 | 103 | 67 | 4 | 89 | | | 1 200 | 1 238 |
| Expositions temporaires | 529 | 422 | 130 | 107 | | | | | 659 | 529 |
| Rénovation et amélioration des bâtiments | | | | | | | 1 381 | 6 307 | 1 381 | 6 307 |
| Artefacts et spécimens | | | 9 188 | 5 342 | 49 | 33 | | | 9 237 | 5 375 |
| Total des charges | 25 073 | 24 786 | 11 035 | 7 697 | 69 | 147 | 3 800 | 7 974 | 39 977 | 40 604 |
| Excédent (déficit) | 9 | 11 | (1 583) | (1 893) | 127 | 26 | (536) | (6 858) | (1 983) | (8 714) |
| Virements interfonds | | | | 73 | | 5 | | | (78) | |
| Virement à la Fondation | | | | | | | | | | |
| du Musée royal de l'Ontario [note 3] | | | | | (233) | | (31) | (350) | (264) | (350) |
| Solde des fonds au début de l'exercice | 378 | 367 | 4 222 | 6 042 | 1 540 | 1 509 | 7 875 | 15 161 | 14 015 | 23 079 |
| Solde des fonds à la fin de l'exercice | 387 | 378 | 2 639 | 4 222 | 1 434 | 1 540 | 7 308 | 7 875 | 11 768 | 14 015 |

Voir les notes afférentes aux états financiers.

MUSÉE ROYAL DE L'ONTARIO
ÉTATS DES MOUVEMENTS DE TRÉSORERIE
EXERCICES TERMINÉS LES 30 JUIN

| | Fonds d'administration générale | | Fonds assujettis à des restrictions | | Fonds de dotation | | Fonds de capital et d'emprunt | | Total | |
|---|---------------------------------------|---------------|---|--------------|----------------------|------------|-------------------------------------|----------------|----------------|----------------|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| [en milliers] | | | | | | | | | | |
| RENTRÉES NETTES : | | | | | | | | | | |
| Subventions des gouvernements | 20 862 | 21 191 | 439 | 424 | | | 1 550 | | 22 851 | 21 615 |
| Subventions de la Fondation | | | | | | | | | | |
| du Musée royal de l'Ontario | 159 | 279 | 675 | 499 | 7 | 1 | 1 000 | 1 158 | 1 841 | 1 937 |
| Entrées, programmes, activités auxiliaires et autres revenus | 3 143 | 3 373 | 773 | 751 | | | 83 | | 3 999 | 4 124 |
| Revenu de placements | 258 | 392 | 295 | 358 | 188 | 148 | 366 | 200 | 1 107 | 1 098 |
| Dons | 14 | 21 | 116 | 1 036 | 6 | 38 | 6 | 42 | 142 | 1 137 |
| Vente (achat) de titres négociables | | | (92) | 210 | 97 | 212 | | | 5 | 422 |
| Total des rentrées nettes | 24 436 | 25 256 | 2 206 | 3 278 | 298 | 399 | 3 005 | 1 400 | 29 945 | 30 333 |
| SORTIES NETTES : | | | | | | | | | | |
| Salaires et avantages sociaux | 19 952 | 18 849 | 659 | 733 | | | 980 | 1 391 | 21 591 | 20 973 |
| Biens et services | 6 086 | 6 817 | 3 707 | 3 601 | 128 | 208 | 3 119 | 7 119 | 13 040 | 17 745 |
| Virements interfonds | | | | (73) | | | (5) | | 78 | |
| Virements à la Fondation | | | | | | | | | | |
| du Musée royal de l'Ontario | | | | | 233 | | 31 | 350 | 264 | 350 |
| Total des sorties nettes | 26 038 | 25 666 | 4 366 | 4 261 | 361 | 203 | 4 130 | 8 938 | 34 895 | 39 068 |
| Augmentation (diminution) nette des liquidités | (1 602) | (410) | (2 160) | (983) | (63) | 196 | (1 125) | (7 538) | (4 950) | (8 735) |
| Encaisse, placements à court terme et intérêts courus au début de l'exercice | 2 424 | 2 834 | 4 324 | 5 307 | 217 | 21 | 8 096 | 15 634 | 15 061 | 23 796 |
| Encaisse, placements à court terme et intérêts courus à la fin de l'exercice | 822 | 2 424 | 2 164 | 4 324 | 154 | 217 | 6 971 | 8 096 | 10 111 | 15 061 |

Voir les notes afférentes aux états financiers.

MUSÉE ROYAL DE L'ONTARIO

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS, 30 JUIN 1995

1) Sommaire des principales conventions comptables

Les états financiers du Musée royal de l'Ontario [le « Musée »] ont été dressés par la direction selon les principes comptables généralement reconnus, à l'exception du traitement comptable des indemnités de vacances des employés salariés [note 1 c)]. Le Musée est un organisme établi par la province de l'Ontario et, par conséquent, n'est pas tenu de dresser ses états financiers conformément aux principes comptables généralement reconnus définis dans les recommandations en matière de comptabilité publiées par l'Institut Canadien des Comptables Agréés.

Le sommaire suivant des conventions comptables est donné dans le but de faciliter la compréhension des présents états financiers.

a) Comptabilité par fonds

Afin d'assurer le respect des limites et des restrictions relatives à l'utilisation des ressources dont le Musée peut disposer, les comptes du Musée sont tenus conformément aux principes de la comptabilité par fonds. Par conséquent, les ressources sont classées par fonds à des fins de comptabilité et de présentation de l'information financière. Ces fonds sont détenus conformément aux objectifs précisés par les donateurs ou aux directives émises par le Conseil d'administration. Les virements interfonds sont effectués lorsqu'ils sont jugés appropriés et qu'ils sont autorisés par le Conseil d'administration. Aux fins de présentation de l'information financière, les comptes ont été classés sous les quatre groupes suivants :

- i) **Fonds d'administration générale** – Ces fonds incluent les opérations quotidiennes de fonctionnement du Musée.
- ii) **Fonds assujettis à des restrictions** – Ces fonds comprennent les sommes reçues par le Musée que les donateurs, le Conseil d'administration ou la direction du Musée affectent à certaines dépenses. Ils comportent ce qui suit :

Subventions de recherche et d'acquisition –

Fonds reçus de divers gouvernements, d'organismes privés et de la Fondation du Musée royal de l'Ontario [la « Fondation »] pour financer des projets particuliers de recherche.

Réserves assujetties à des restrictions du Musée –

Fonds destinés à des fins spéciales et qui ont été réservés conformément aux directives émises par les donateurs, le Conseil d'administration ou la direction du Musée.

Réserves des départements –

Fonds reçus de l'enseignement à nominations conjointes et d'autres activités du personnel de la division de la conservation et d'autres départements du Musée pour aider au financement des dépenses des divers départements.

Voir la note 6 pour plus de détails sur les fonds assujettis à des restrictions.

iii) **Fonds de dotation** –

Ces fonds comprennent les sommes reçues et les promesses de dons visant la création des fonds de dotation, le revenu de placements y afférent et l'affectation des fonds selon les conditions de la dotation.

Voir la note 7 pour plus de détails sur les fonds de dotation.

iv) **Fonds de capital et d'emprunt** –

Ces fonds comprennent les sommes reçues et les promesses de dons visant la conception et l'installation d'expositions dans les galeries du Musée. Ils comportent également les fonds reçus à l'égard d'autres projets particuliers pour l'amélioration des immobilisations.

Voir la note 8 pour plus de détails sur les fonds de capital et d'emprunt.

b) Legs, dons et subventions –

Les legs, les dons et les subventions de projets d'investissement sont comptabilisés à titre de produits, lorsqu'ils sont promis, à leur valeur de réalisation estimative. Les subventions de fonctionnement sont comptabilisées à titre de produits au cours de l'exercice pendant lequel les charges correspondantes sont comptabilisées.

c) **Indemnités de vacances** –

Les indemnités de vacances sont inscrites lorsqu'elles sont gagnées par les employés horaires et comptabilisées lorsqu'elles sont payées pour les employés salariés.

d) **Titres négociables** –

Le Musée détient des placements dans des titres négociables surtout par l'entremise d'une participation dans des fonds communs de placement. Les placements dans des parts de fonds communs de placement et autres titres négociables sont comptabilisés à la valeur marchande. Les augmentations ou diminutions de la valeur marchande des titres négociables sont comptabilisées à titre de revenu de placements au cours de l'exercice où elles se produisent.

e) **Stocks** –

Les stocks, qui se composent principalement d'articles vendus dans les boutiques, de publications et de fournitures, sont comptabilisés au moindre du coût moyen et de la valeur de réalisation nette.

f) **Charges comptabilisées d'avance** –

Les charges relatives aux expositions sont reportées jusqu'au vernissage des expositions, et sont alors imputées à l'exercice pendant la durée de l'exposition à laquelle elles se rapportent.

La charge de retraite est déterminée de manière actuarielle conformément aux principes comptables généralement reconnus. Les cotisations versées par le Musée au régime de retraite en sus de la charge de retraite au cours de l'exercice sont inscrites comme charges comptabilisées d'avance.

g) **Immobilisations** –

Le terrain, les bâtiments, les collections et leur contenu sont comptabilisés à une valeur nominale de 1 \$. Les frais de construction et les autres acquisitions d'immobilisations relatives aux activités n'entraînent pas de produits sont imputés à l'exercice. Le matériel, le mobilier et les agencements relatifs aux services du Musée et aux autres activités entraînant des produits sont capitalisés et amortis sur leur durée d'utilisation prévue.

Les artefacts et les spécimens acquis grâce à des dons au cours de l'exercice sont comptabilisés comme produits de dons à leur valeur d'expertise. Le coût ou la valeur d'expertise des dons, des artefacts et des spécimens acquis au cours de l'exercice est passé en charges.

h) **Charges** –

Les charges sont portées à l'état des résultats des fonds d'administration générale selon l'activité. Les charges par catégorie comprennent :

| | 1995 | 1994 |
|---------------|------|------|
| | \$ | \$ |
| [en milliers] | | |

Exercices terminés les 30 juin

| | | |
|-----------------------------------|--------------|--------------|
| Salaires et avantages sociaux | 18 939 | 18 552 |
| Achat de marchandises et services | 6 134 | 6 234 |
| | <hr/> 25 073 | <hr/> 24 786 |

i) **Services de bénévolat** –

Les bénévoles accomplissent diverses tâches pour le compte du Musée. La valeur de ces services de bénévolat n'est pas comptabilisée.

2) **Reclassement des fonds**

Le Musée a reclassé les fonds à des fins de présentation de l'information financière selon les catégories figurant à la note 1 a). Dans les états financiers des exercices précédents, les catégories étaient présentées différemment. Ce changement n'a pas d'incidence sur le total de l'actif et du passif au 30 juin 1995 ni sur le total de l'excédent (du déficit) de l'exercice terminé à cette date.

Les états financiers comparatifs ont été reclassés par rapport aux états précédents afin de les rendre conformes à la présentation des états financiers de 1995.

3) **Fondation du Musée royal de l'Ontario**

La Fondation a été constituée le 1^{er} juillet 1992 pour coordonner toutes les activités de levée de fonds dans le secteur privé entreprises au nom du Musée, du Musée de l'art céramique George R. Gardiner [le « Musée Gardiner »] et de leurs sociétés affiliées. L'objectif de la Fondation est d'améliorer les expositions et les programmes grand public, la recherche et les acquisitions.

Au cours de l'exercice, le Musée a viré des fonds totalisant 264 000 \$ (350 000 \$ en 1994) à la Fondation. La Fondation a versé des subventions au Musée d'un montant de 2 074 000 \$ (1 645 000 \$ en 1994).

Les comptes de la Fondation sont présentés distinctement et ne sont pas consolidés dans ces états financiers. Le capital et le revenu non distribué de la Fondation s'élevaient à 12 625 000 \$ au 30 juin 1995 (8 616 000 \$ en 1994).

4) Promesses de dons à recevoir

Le solde des fonds de capital et d'emprunt comprend un montant de 472 000 \$ (néant en 1994) à recevoir de la Fondation. Cette dernière paiera ce montant au Musée lorsqu'elle recevra les fonds des donateurs.

Les promesses à recevoir des donateurs, directement ou par l'entremise de la Fondation, sont dues pour la plupart d'ici un an.

5) Services du Musée

Les montants nets liés à certaines activités du Musée entraînant des produits figurent à l'état des résultats, puisque les produits et les charges de ces activités sont directement liés. Les produits et charges bruts de ces activités sont comme suit :

| | Produits \$ | Revenu net Charges \$ | (perte nette) \$ |
|---------------|----------------|-----------------------------|---------------------|
| [en milliers] | | | |

Exercice terminé le 30 juin 1995

| | | | |
|-----------------------|-------|-------|-----|
| Services alimentaires | 1 133 | 810 | 323 |
| Boutiques | 1 464 | 1 424 | 40 |
| Adhésions | 1 245 | 969 | 276 |

Exercice terminé le 30 juin 1994

| | | | |
|-----------------------|-------|-------|------|
| Services alimentaires | 1 424 | 1 470 | (46) |
| Boutiques | 1 248 | 1 261 | (13) |
| Adhésions | 1 142 | 990 | 152 |

6) Fonds assujettis à des restrictions

Les variations des soldes des divers fonds assujettis à des restrictions se résument comme suit pour l'exercice 1995 :

| | Fonds 30 juin 1994 | Produits \$ | Charges \$ | Virements \$ | Fonds 30 juin 1995 |
|---------------|--------------------------|----------------|---------------|-----------------|--------------------------|
| [en milliers] | | | | | |

| | | | | |
|---|-------|-------|--------|-------|
| Subventions pour la recherche et les acquisitions | 170 | 683 | 557 | 296 |
| Réserves assujetties à des restrictions du Musée | 3 274 | 8 231 | 9 925 | 1 580 |
| Réserves départementales | 778 | 538 | 553 | 763 |
| | 4 222 | 9 452 | 11 035 | 2 639 |

Le Musée a reçu 17 264 000 \$, y compris le revenu de placements, à titre de bénéficiaire d'une succession, dont 167 000 \$ ont été comptabilisés à titre de produits dans les réserves assujetties à des restrictions du Musée au cours de l'exercice terminé le 30 juin 1995 (1 172 000 \$ en 1994).

Conformément aux conditions du legs, le Musée avait dépensé au 17 juin 1995 la totalité du legs et du revenu de placements y afférent pour l'acquisition d'artefacts de l'Orient et de l'Extrême-Orient.

7) Fonds de dotation

Les variations du capital de dotation et des fonds utilisables sans restrictions pour l'exercice 1995 sont comme suit :

| | Fonds 30 juin 1994 | Produits \$ | Charges \$ | Virements \$ | Fonds 30 juin 1995 |
|---------------|--------------------------|----------------|---------------|-----------------|--------------------------|
| [en milliers] | | | | | |

| | | | | |
|-------------------------------------|-------|-----|-------|-------|
| Capital de dotation | 947 | 9 | (171) | 785 |
| Fonds utilisables sans restrictions | 593 | 187 | 69 | (62) |
| | 1 540 | 196 | 69 | (233) |
| | | | | 1 434 |

8) Fonds de capital et d'emprunt

Les variations des soldes des divers fonds de capital et d'emprunt pour l'exercice 1995 sont comme suit :

| | Fonds 30 juin 1994 | Produits \$ | Charges \$ | Virements \$ | Fonds 30 juin 1995 |
|--|--------------------------|----------------|---------------|-----------------|--------------------------|
| [en milliers] | | | | | |
| Aménagement des galeries | 4 815 | 1 545 | 2 419 | 969 | 4 910 |
| Principales subventions au titre de l'amélioration des immobilisations | 3 060 | 1 719 | 1 381 | (1 000) | 2 398 |
| | 7 875 | 3 264 | 3 800 | (31) | 7 308 |

Au cours de l'exercice, le Musée a reçu l'autorisation de virer les subventions reçues au titre de l'amélioration des immobilisations de 1 000 000 \$ à l'aménagement de la Galerie des sciences de la terre.

9) Régime de retraite

Le Musée offre un régime de retraite contributif à prestations déterminées à tous ses employés et pensionnés. Le régime prévoit le versement de prestations fondées sur le nombre d'années de service et le salaire moyen de fin de carrière des bénéficiaires.

Les rapports actuariels préparés au cours de l'exercice, qui sont fondés sur les hypothèses les plus probables de la direction à l'égard des projections des niveaux de rémunération des employés au moment de leur retraite, indiquent que la valeur actuelle des prestations constituées et l'actif net disponible pour honorer ces engagements, évalué à une valeur axée sur la valeur au marché, s'établissent comme suit :

| | 30 juin 1995 | 30 juin 1994 |
|--------------------------------|-----------------|-----------------|
| \$ | | |
| Actif de la caisse de retraite | 31 058 | 28 620 |
| Prestations constituées | 27 121 | 24 520 |
| Surplus | 3 937 | 4 100 |

La charge de retraite de 138 000 \$ [112 000 \$ en 1994] comprend l'amortissement des gains et pertes actuariels. Ces montants sont amortis, selon la méthode linéaire, sur une période de 16 ans.

10) Impôts sur le revenu

Le Musée est un organisme de charité enregistré en vertu de la Loi de l'impôt sur le revenu du Canada [la « Loi »] et, à ce titre, est exonéré d'impôts sur le revenu. Il est ainsi en mesure de donner des reçus pour dons de charité aux fins de l'impôt sur le revenu. Le Musée doit remplir certains critères prévus dans la Loi pour conserver son statut d'organisme de charité enregistré en vertu de la Loi. De l'avis de la direction, le Musée satisfait à ces exigences.

11) Musée de l'art céramique George R. Gardiner

Par suite de l'intégration des activités du Musée et du Musée Gardiner :

- les produits provenant du prix d'entrée du Musée ou du Musée Gardiner permettent au public de visiter les deux musées;
- le Musée paye certaines charges pour le compte du Musée Gardiner qui lui sont remboursées au coût;
- le Musée fournit des fonds additionnels au besoin pour permettre au Musée Gardiner de maintenir certains programmes;
- le Musée offre sans frais au Musée Gardiner certains services administratifs et autres services.

Les comptes du Musée Gardiner sont présentés distinctement et ne sont pas consolidés dans les présents états financiers.

THE ROYAL ONTARIO MUSEUM FOUNDATION AUDITORS' REPORT AND FINANCIAL STATEMENTS

To the Directors of The Royal Ontario Museum Foundation

We have audited the balance sheet of **The Royal Ontario Museum Foundation** as at June 30, 1995 and the statements of endowment capital and revenue, expenditures and unexpended income for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at June 30, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Ernst & Young

Toronto, Canada,
September 8, 1995.

Chartered Accountants

THE ROYAL ONTARIO MUSEUM FOUNDATION
BALANCE SHEET
AS AT JUNE 30

| | 1995 | 1994 |
|--|-------------------|------------------|
| | \$ | \$ |
| ASSETS | | |
| Cash and short-term investments, at cost which approximates market value | 547,711 | 780,877 |
| Investments in marketable securities, at market value | 11,901,914 | 7,466,424 |
| Accounts receivable | 6,039 | 9,119 |
| Pledges receivable [note 3] | 782,213 | 577,162 |
| Fixed assets [note 4] | 39,349 | — |
| Deferred costs | 8,356 | 10,975 |
| | <u>13,285,582</u> | <u>8,844,557</u> |
| LIABILITIES, ENDOWMENT CAPITAL AND UNEXPENDED INCOME | | |
| Accounts payable and accrued liabilities | 75,139 | 104,341 |
| Due to The Royal Ontario Museum | 580,487 | 123,831 |
| Due to The George R. Gardiner Museum of Ceramic Art | 5,383 | — |
| Total liabilities | <u>661,009</u> | <u>228,172</u> |
| Endowment capital | 10,693,813 | 7,601,981 |
| Unexpended income | 1,930,760 | 1,014,404 |
| Total endowment capital and unexpended income | <u>12,624,573</u> | <u>8,616,385</u> |
| | <u>13,285,582</u> | <u>8,844,557</u> |

See accompanying notes

On behalf of the Board:



A. L. Flood, Director



John A. Rhind, Director

THE ROYAL ONTARIO MUSEUM FOUNDATION
STATEMENT OF ENDOWMENT CAPITAL
YEAR ENDED JUNE 30

| | 1995 | 1994 |
|---|-------------------|------------------|
| | \$ | \$ |
| Bequests and donations | 2,822,126 | 1,674,439 |
| Funds transferred from unexpended income | 99,143 | 67,183 |
| Funds transferred from The Royal Ontario Museum | 170,563 | 350,000 |
| Endowment capital, beginning of year | 7,601,981 | 5,510,359 |
| Endowment capital, end of year | 10,693,813 | 7,601,981 |

See accompanying notes

THE ROYAL ONTARIO MUSEUM FOUNDATION
STATEMENT OF REVENUE, EXPENDITURES
AND UNEXPLAINED INCOME
YEAR ENDED JUNE 30

| | 1995 | 1994 |
|---|------------------|------------------|
| | \$ | \$ |
| REVENUE | | |
| Donations | | |
| ROM Reproductions Association | 87,500 | 86,500 |
| Department of Museum Volunteers | 55,000 | 60,000 |
| Other | 2,150,362 | 2,201,606 |
| Investment income | 1,180,407 | 297,771 |
| Net revenue from special events | 126,833 | 4,538 |
| | <u>3,600,102</u> | <u>2,650,415</u> |
| EXPENDITURES | | |
| Charitable disbursements | | |
| The Royal Ontario Museum | 2,074,487 | 1,644,939 |
| The George R. Gardiner Museum of Ceramic Art | 19,404 | 19,600 |
| Administrative costs | 538,449 | 453,576 |
| Fundraising costs | 45,450 | 86,605 |
| | <u>2,677,790</u> | <u>2,204,720</u> |
| Excess of revenue over expenditures for the year | 922,312 | 445,695 |
| Funds transferred to endowment capital | (99,143) | (67,183) |
| Funds transferred from The Royal Ontario Museum | 93,187 | — |
| Unexpended income, beginning of year | 1,014,404 | 635,892 |
| Unexpended income, end of year | 1,930,760 | 1,014,404 |

See accompanying notes

THE ROYAL ONTARIO MUSEUM FOUNDATION, NOTES TO FINANCIAL STATEMENTS, JUNE 30, 1995

1. Incorporation and organization

The Royal Ontario Museum Foundation [the "Foundation"] was incorporated under The Corporations Act (Ontario) on July 1, 1992 to co-ordinate all private-sector fund-raising activities undertaken on behalf of The Royal Ontario Museum [the "Museum"], The George R. Gardiner Museum of Ceramic Art and their affiliates. The objective of the Foundation is to enhance exhibition and public programs, research and acquisitions.

On April 13, 1993, the Board of Trustees of The Future Fund Today approved the transfer of initial funds to the Foundation and assigned fiduciary responsibility to keep these funds in trust for the various purposes established by the donors.

The assets of the Foundation are registered in the name of the Museum for the accounts of the Foundation. Such assets and the income therefrom are identified separately in the accounting records of the Foundation.

2. Summary of significant accounting policies

The financial statements of the Foundation have been prepared in accordance with generally accepted accounting principles. The following significant accounting policies are set forth to facilitate the understanding of these financial statements:

Bequests and donations

Bequests and donations are recorded at estimated realizable value when pledged.

Donations for specific museum galleries and projects are recorded as a liability to the Museum when pledged.

Donations directed by the donor to be held for 10 years or more are recorded as endowed capital. All other donations are recorded as expendable income.

Investments in marketable securities

The Foundation holds investments in marketable securities through participation in pooled funds managed by professional investment counsellors. Investments in pooled fund units are carried at market value. Increases or decreases in the market value of the pooled fund units are recorded as investment income (loss) in the year in which it occurs.

Transfer of unexpended income to endowment capital

A portion of unexpended income is transferred to endowment capital each year in order to maintain the purchasing power of the Foundation's capital in light of the effects of inflation as determined by the average Consumer Price Index.

3. Pledges receivable

Pledges receivable include amounts due to be collected in the following years ending June 30:

| | \$ |
|------|----------------|
| 1996 | 615,396 |
| 1997 | 91,417 |
| 1998 | 41,400 |
| 1999 | 34,000 |
| | <u>782,213</u> |

4. Fixed assets

Additions to fixed assets are recorded at cost and depreciated over the estimated useful lives of the assets.

5. Income tax status

The Foundation is registered as a public foundation under the Income Tax Act (Canada) [the "Act"] and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a public foundation under the Act, the Foundation must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

6. Statement of changes in financial position

A separate statement of changes in financial position has not been presented since cash flows from operating, investing and financing activities are readily apparent from the other financial statements.

FONDATION DU MUSÉE ROYAL DE L'ONTARIO

RAPPORT DES VÉRIFICATEURS ET ÉTATS FINANCIERS

Aux administrateurs de
la Fondation du Musée royal de l'Ontario

Nous avons vérifié le bilan de la **Fondation du Musée royal de l'Ontario** au 30 juin 1995 et les états du capital de dotation et des résultats et du revenu non distribué de l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction de la Fondation. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir un degré raisonnable de certitude quant à l'absence d'inexactitudes importantes dans les états financiers. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers présentent fidèlement, à tous égards importants, la situation financière de la Fondation au 30 juin 1995 ainsi que les résultats de ses activités et l'évolution de sa situation financière pour l'exercice terminé à cette date selon les principes comptables généralement reconnus.

Ernst + Young
Toronto, Canada,
le 8 septembre 1995

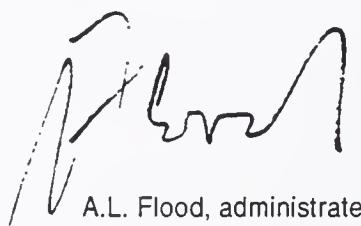
Comptables agréés

FONDATION DU MUSÉE ROYAL DE L'ONTARIO
BILANS
AUX 30 JUIN

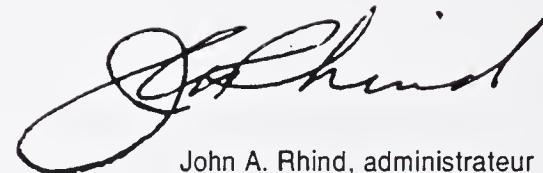
| | 1995 | 1994 |
|---|-------------------|------------------|
| | \$ | \$ |
| ACTIF | | |
| Encaisse et placements à court terme, au coût qui se rapproche de la valeur marchande | 547 711 | 780 877 |
| Placements dans des titres négociables à la valeur marchande | 11 901 914 | 7 466 424 |
| Débiteurs | 6 039 | 9 119 |
| Promesses de dons à recevoir [note 3] | 782 213 | 577 162 |
| Immobilisations [note 4] | 39 349 | — |
| Charges comptabilisées d'avance | 8 356 | 10 975 |
| | <u>13 285 582</u> | <u>8 844 557</u> |
| PASSIF, CAPITAL DE DOTATION ET REVENU NON DISTRIBUÉ | | |
| Créditeurs et charges à payer | 75 139 | 104 341 |
| Montant à payer au Musée royal de l'Ontario | 580 487 | 123 831 |
| Montant à payer au Musée de l'art céramique George R. Gardiner | 5 383 | — |
| Total du passif | <u>661 009</u> | <u>228 172</u> |
| Capital de dotation | 10 693 813 | 7 601 981 |
| Revenu non distribué | 1 930 760 | 1 014 404 |
| Total du capital de dotation et du revenu non distribué | <u>12 624 573</u> | <u>8 616 385</u> |
| | <u>13 285 582</u> | <u>8 844 557</u> |

Voir les notes afférentes aux états financiers

Au nom du conseil,



A.L. Flood, administrateur



John A. Rhind, administrateur

FONDATION DU MUSÉE ROYAL DE L'ONTARIO
ÉTATS DU CAPITAL DE DOTATION
EXERCICES TERMINÉS LES 30 JUIN

| | 1995 | 1994 |
|---|-------------------|------------------|
| | \$ | \$ |
| Legs et dons | 2 822 126 | 1 674 439 |
| Fonds virés du revenu non distribué | 99 143 | 67 183 |
| Fonds virés du Musée royal de l'Ontario | 170 563 | 350 000 |
| Capital de dotation au début de l'exercice | 7 601 981 | 5 510 359 |
| Capital de dotation à la fin de l'exercice | 10 693 813 | 7 601 981 |

Voir les notes afférentes aux états financiers.

FONDATION DU MUSÉE ROYAL DE L'ONTARIO
ÉTATS DES RÉSULTATS ET DU REVENU
NON DISTRIBUÉ
EXERCICES TERMINÉS LES 30 JUIN

| | 1995 | 1994 |
|--|------------------|------------------|
| | \$ | \$ |
| PRODUITS | | |
| Dons | | |
| Association des reproductions du ROM | 87 500 | 86 500 |
| Service des bénévoles du Musée | 55 000 | 60 000 |
| Divers | 2 150 362 | 2 201 606 |
| Revenu de placements | 1 180 407 | 297 771 |
| Revenus nets provenant d'événements spéciaux | 126 833 | 4 538 |
| | <u>3 600 102</u> | <u>2 650 415</u> |
| CHARGES | | |
| Dons de charité | | |
| Musée royal de l'Ontario | 2 074 487 | 1 644 939 |
| Musée de l'art céramique George R. Gardiner | 19 404 | 19 600 |
| Frais administratifs | 538 449 | 453 576 |
| Frais de levée de fonds | 45 450 | 86 605 |
| | <u>2 677 790</u> | <u>2 204 720</u> |
| Excédent de l'exercice | 922 312 | 445 695 |
| Fonds virés au capital de dotation | (99 143) | (67 183) |
| Fonds virés du Musée royal de l'Ontario | 93 187 | — |
| Revenu non distribué au début de l'exercice | 1 014 404 | 635 892 |
| Revenu non distribué à la fin de l'exercice | 1 930 760 | 1 014 404 |

Voir les notes afférentes aux états financiers.

FONDATION DU MUSÉE ROYAL DE L'ONTARIO

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS, 30 JUIN 1995

1) Constitution et organisation

La Fondation du Musée royal de l'Ontario [la « Fondation »] a été constituée le 1^{er} juillet 1992 en vertu de la Loi sur les compagnies et associations (Ontario) afin de coordonner toutes les activités de levée de fonds dans le secteur privé entreprises pour le compte du Musée royal de l'Ontario [le « Musée »], du Musée de l'art céramique George R. Gardiner et de leurs sociétés affiliées. L'objectif de la Fondation est d'améliorer les expositions et les programmes grand public, la recherche et les acquisitions.

Le 13 avril 1993, le Conseil d'administration du Fonds pour l'avenir a approuvé un virement de fonds initiaux à la Fondation et a chargé celle-ci d'agir à titre de fiduciaire de ces fonds, dont les diverses fins ont été établies par les donateurs.

Les éléments d'actif de la Fondation sont enregistrés au nom du Musée pour les comptes de la Fondation. Ces éléments d'actif et le revenu y afférent font l'objet de rubriques distinctes dans les comptes de la Fondation.

2) Sommaire des principales conventions comptables

Les états financiers de la Fondation ont été dressés selon les principes comptables généralement reconnus. Les principales conventions comptables suivantes visent à faciliter la compréhension de ces états financiers :

Legs et dons

Les legs et dons sont comptabilisés à leur valeur de réalisation estimative au moment où ils sont promis.

Les dons visant des galeries et des projets particuliers sont comptabilisés à titre de passif pour le Musée au moment où ils sont promis.

Les dons devant être détenus pour une période de dix ans ou plus à la demande du donateur sont comptabilisés à titre de capital de dotation. Tous les autres dons sont enregistrés comme revenu utilisable sans restrictions.

Placements dans des titres négociables

La Fondation détient des placements dans des titres négociables par l'entremise d'une participation dans des fonds communs de placement gérés par des conseillers en placement professionnels. Les placements dans des parts des fonds communs de placement sont comptabilisés à la valeur marchande. Les augmentations ou diminutions de la valeur marchande des parts des fonds communs de placement sont comptabilisées à titre de revenu (perte) de placements au cours de l'exercice où elles se produisent.

Virement du revenu non distribué au capital de dotation

Une partie du revenu non distribué est virée au capital de dotation chaque exercice afin de maintenir le pouvoir d'achat du capital de la Fondation en regard des effets de l'inflation, tel qu'il est déterminé par l'indice moyen des prix à la consommation.

3) Promesses de dons à recevoir

Les promesses de dons à recevoir comprennent les sommes devant être perçues au cours des exercices suivants se terminant les 30 juin :

| \$ |
|---------|
| 1996 |
| 1997 |
| 1998 |
| 1999 |
| 782 213 |

4) Immobilisations

Les acquisitions d'immobilisations sont comptabilisées au coût et amorties sur la durée d'utilisation estimative des éléments d'actif.

5) Impôts sur le revenu

La Fondation est une fondation publique enregistrée en vertu de la Loi de l'impôt sur le revenu du Canada [la « Loi »] et, à ce titre, est exonérée d'impôts sur le revenu. Elle est ainsi en mesure de donner des reçus pour dons de charité aux fins de l'impôt sur le revenu. La Fondation doit remplir certains critères prévus dans la Loi pour conserver son statut de fondation publique en vertu de la Loi. De l'avis de la direction, la Fondation a satisfait à ces exigences.

6) État de l'évolution de la situation financière

Les présents états ne comportent pas d'état de l'évolution de la situation financière, car les autres états financiers reflètent les mouvements de trésorerie découlant des activités de fonctionnement, d'investissement et de financement.

